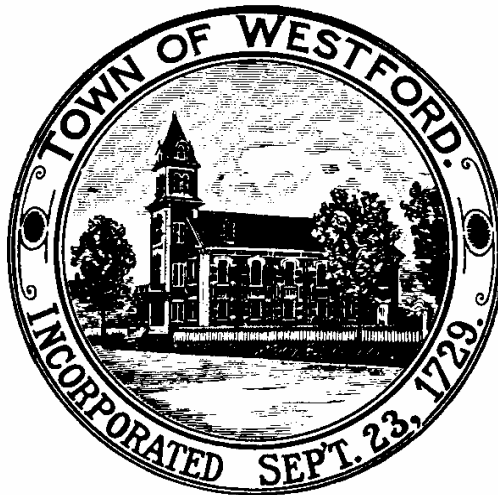


Finance Committee Report and Recommendations

for the

2006 Annual Town Meeting Warrant

Abbot Elementary School  
at 10:00 a.m.  
Saturday, May 6, 2006



**This is your copy. Please bring it with you to Town Meeting.**

*If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.*



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The Finance Committee thanks the following volunteers who assisted in the preparation of this report:

Ellen Harde  
Cindy Kahrs  
Ingrid Nilsson

## **Message to the Voters**

To the Voters:

This report contains the warrant articles for Annual Town Meeting to be held on May 6, 2006 and the Finance Committee's recommendations on all articles related to the Town's finances, including budget recommendations for Fiscal Year 2007 (FY '07).

The Finance Committee's budget recommendations are the result of an extensive process of review and deliberation. Over the course of several months, the Finance Committee met with the Town Manager, the Finance Director, the department heads, the Board of Selectmen, and the School Committee to discuss the proposed budgets and to gather the information necessary to provide an FY '07 budget recommendation. This collaboration was productive, and the Finance Committee thanks all participants for their assistance.

In December 2006, a major challenge to the FY '07 budget appeared in the form of a leak in an underground fuel storage tank at the Abbot School. At the time of this writing, the estimated cleanup costs exceed \$1 million. In addition, the replacement of aging underground tanks at the Day and Robinson Schools is estimated at \$300,000. Other budgetary pressures include continued significant increases in the cost of health insurance, pensions, heat, electricity, and gasoline.

The news is not all bad. The governor's proposed budget designates \$19,443,832 for state aid to Westford, a 15% increase over FY '06. There is a possibility of state assistance for the oil leak cleanup and replacement tanks. A warmer than average 2005/2006 winter might result in a significant closeout of FY '06 funds designated for heating costs.

Factoring in both the good and bad news, the Finance Committee recommends maintaining Town departments at the FY '06 level of service and using approximately \$3.7 million from reserves to balance the FY '07 budget. If the good news does not materialize as hoped, the Town's reserves will dip substantially below the minimum recommended level, and the shortfall will have to be addressed in the fall. For this reason, the budget recommended by the Finance Committee does not include funding for any increase in departmental service levels except for the addition of training wages for Fire and Ambulance personnel for reasons of public safety.

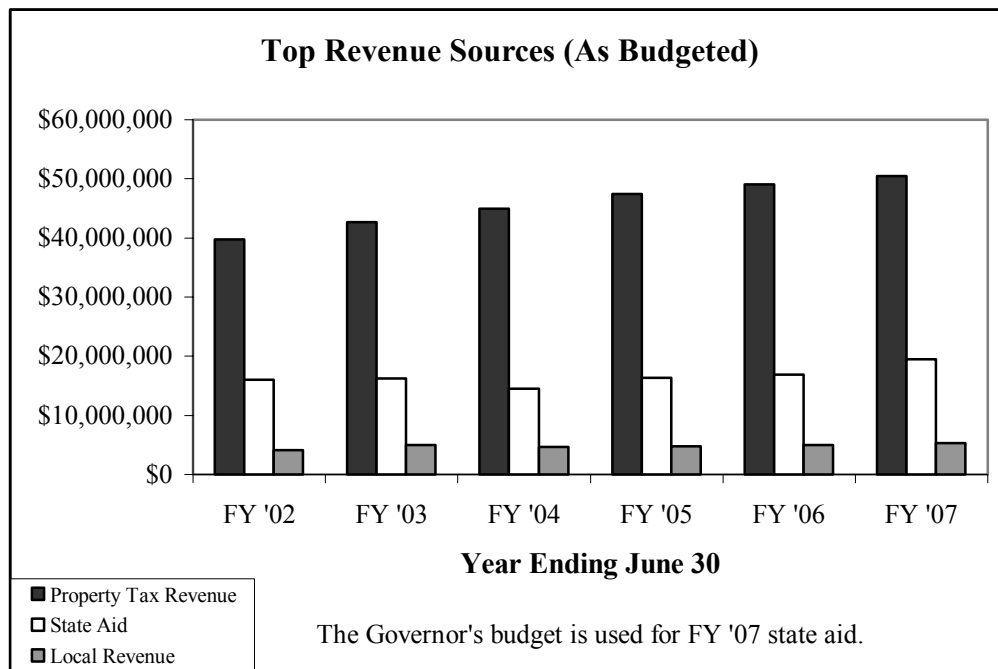
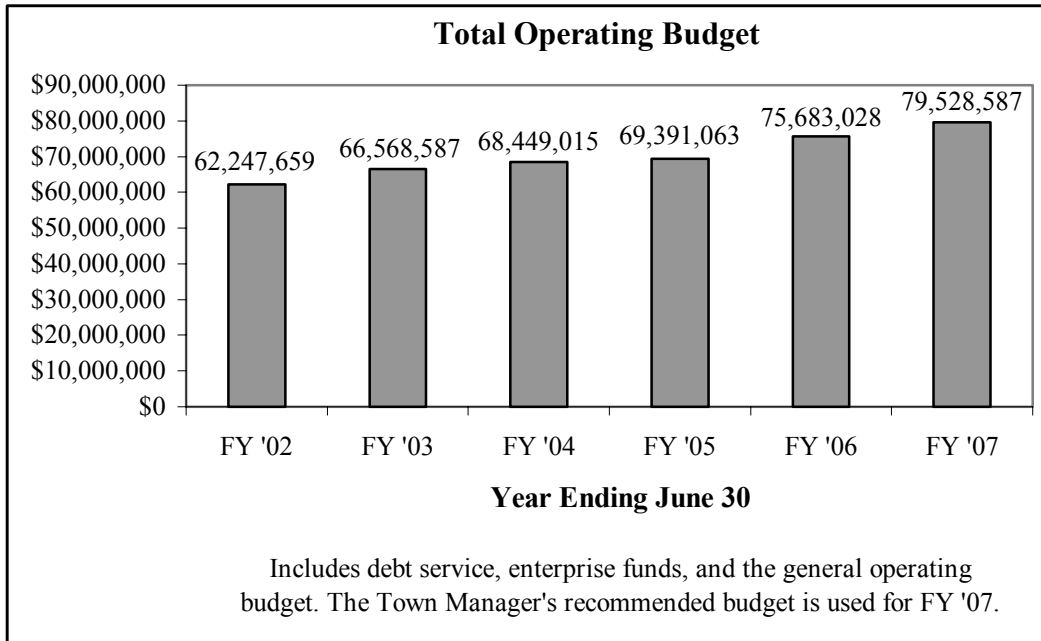
Foreseeing continuing shortfalls in our reserves (see Appendix C), the Finance Committee will work with the Town Manager, the Finance Director, and Town boards and officials to develop a plan to reverse the shortfalls and regain fiscal stability.

As always, all budget decisions are ultimately made by the voters who attend Town Meeting. The Finance Committee encourages you to attend the Annual Town Meeting on May 6, 2006.

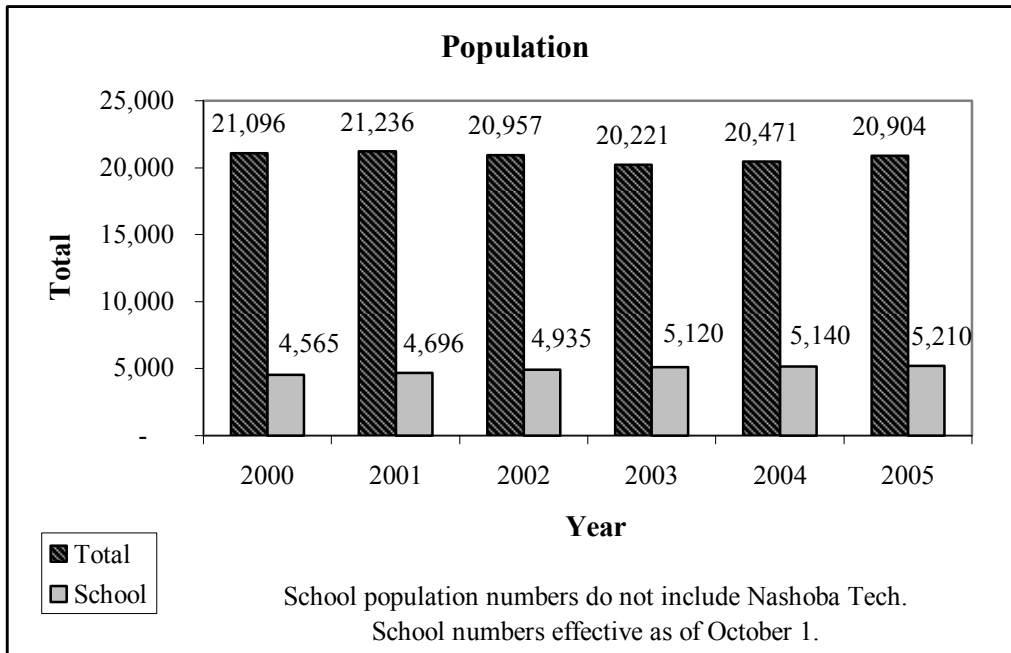
Westford Finance Committee

Kelly Ross, Chair  
Charlie Rusman, Vice Chair  
Rich MacKenzie, Clerk  
Judith Culver  
Dave Murray  
Tom Price  
Jim Sullivan

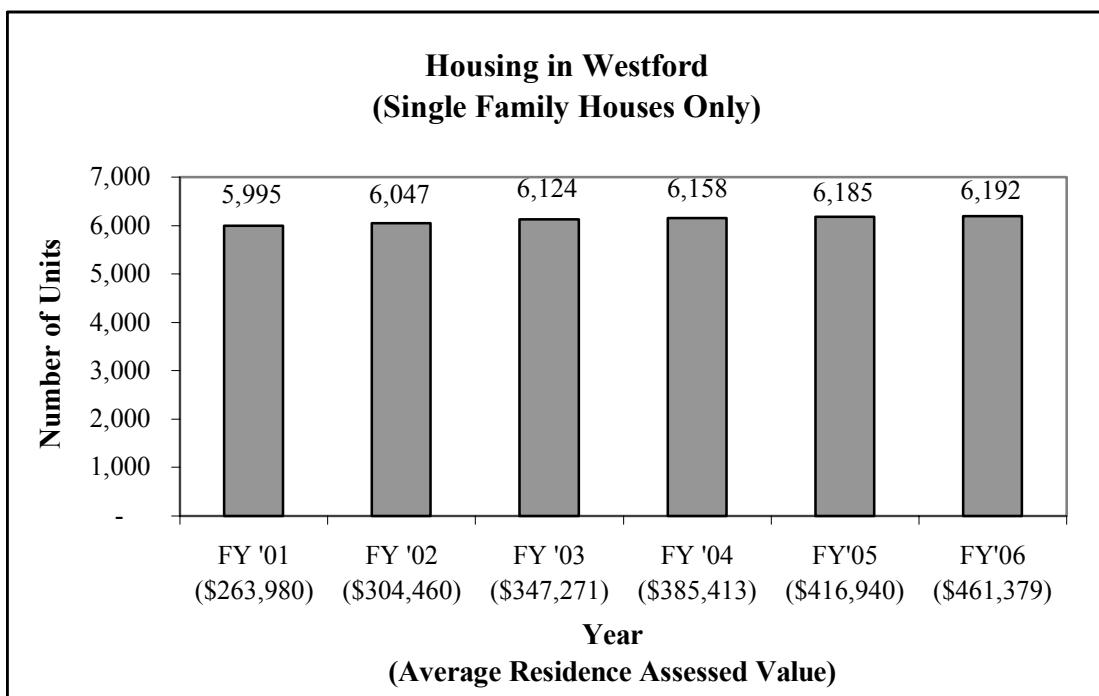
## Six Year Trend Analyses



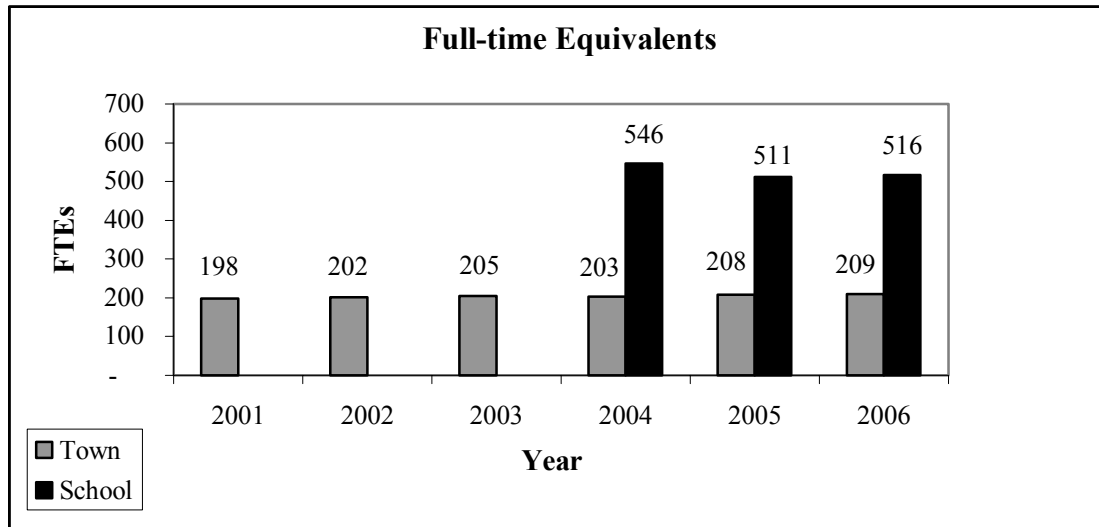
The numbers in the above charts were provided by the Finance Director.



Total population in the above chart reflects data from the Annual Town Census as provided by the Town Clerk. It is believed that inactive voters (voters who no longer live in Westford, but whose names still appear on the voting list) were erroneously included in the population figures prior to 2002, but due to a computer system conversion this cannot be confirmed. According to the most recent federal census, Westford's population was 20,754 on April 1, 2000. The School Department provided school population numbers in the above chart.



The numbers in the above chart were provided by the Principal Assessor.



Full-time equivalent (FTE) is a measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40 hour work week standard, one employee working a 20 hour week and one employee working a 40 hour week would equal 1.5 FTEs.

Information for Westford Public Schools prior to 2004 was not available.

The School Department provided the numbers for the Westford Public Schools and Human Resources Department provided the numbers for other Town departments in the above chart.

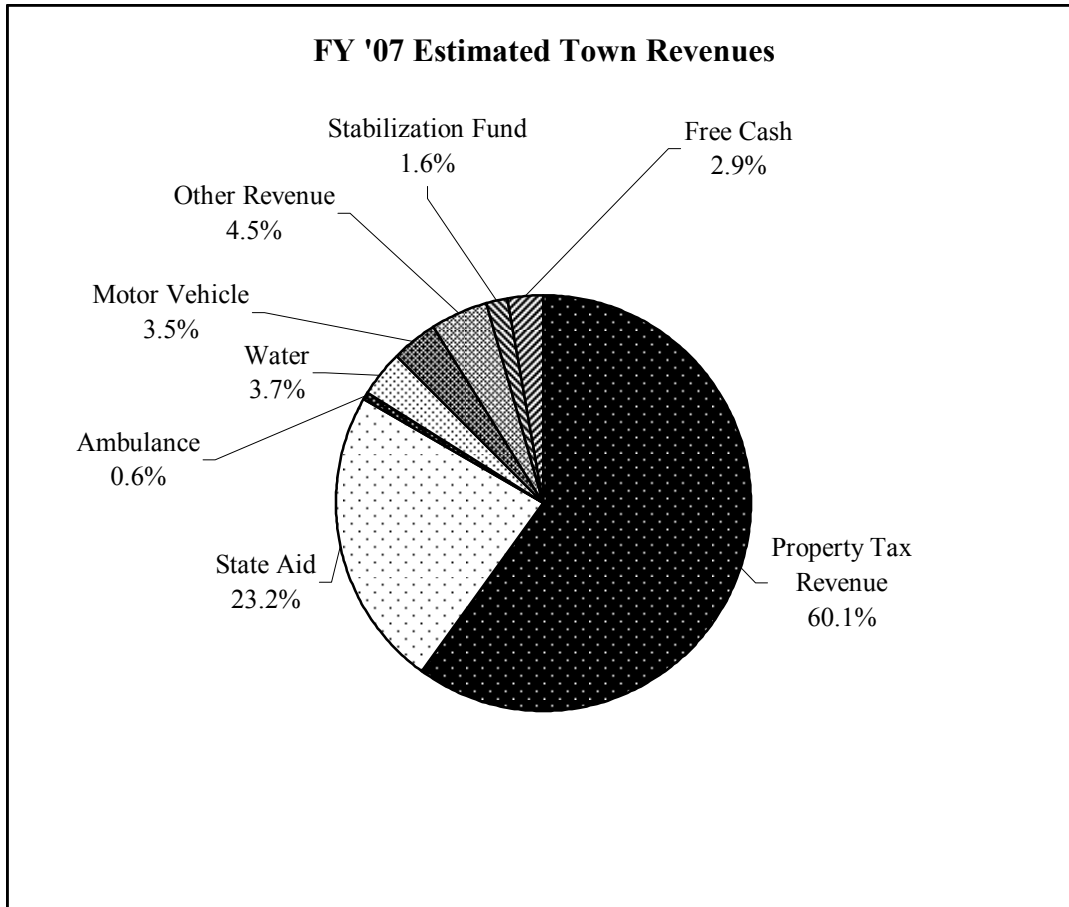
### Tax Rate Calculation

The table below contains the components in the FY '06 Tax Rate and some of the projected components for the FY '07 Tax Rate. At the time of this writing, the total of the Town's assessed valuation for FY '07 has not been estimated. The tax rate is set each fall. See the glossary for definitions.

	FY '06 Budget	FY '07 Estimated
Base from Previous Year	\$ 40,950,814	\$ 43,161,438
+ 2.5%	1,023,770	1,079,036
+ New Growth	1,186,854	1,000,000
+ Override	-	-
+ Debt Excluded by Previous Referenda	5,877,636	5,182,192
+ Capital Outlay Exclusion	-	-
- Excess Levy Capacity	(21,733)	-
= Total Property Tax Revenue Limit	\$ 49,017,341	\$ 50,422,666
/ Total Assessed Valuation	3,793,911,842	Not Available
x \$1000 = Tax Rate per Thousand	\$ 12.92	Not Available



## Where the Money Will Come From

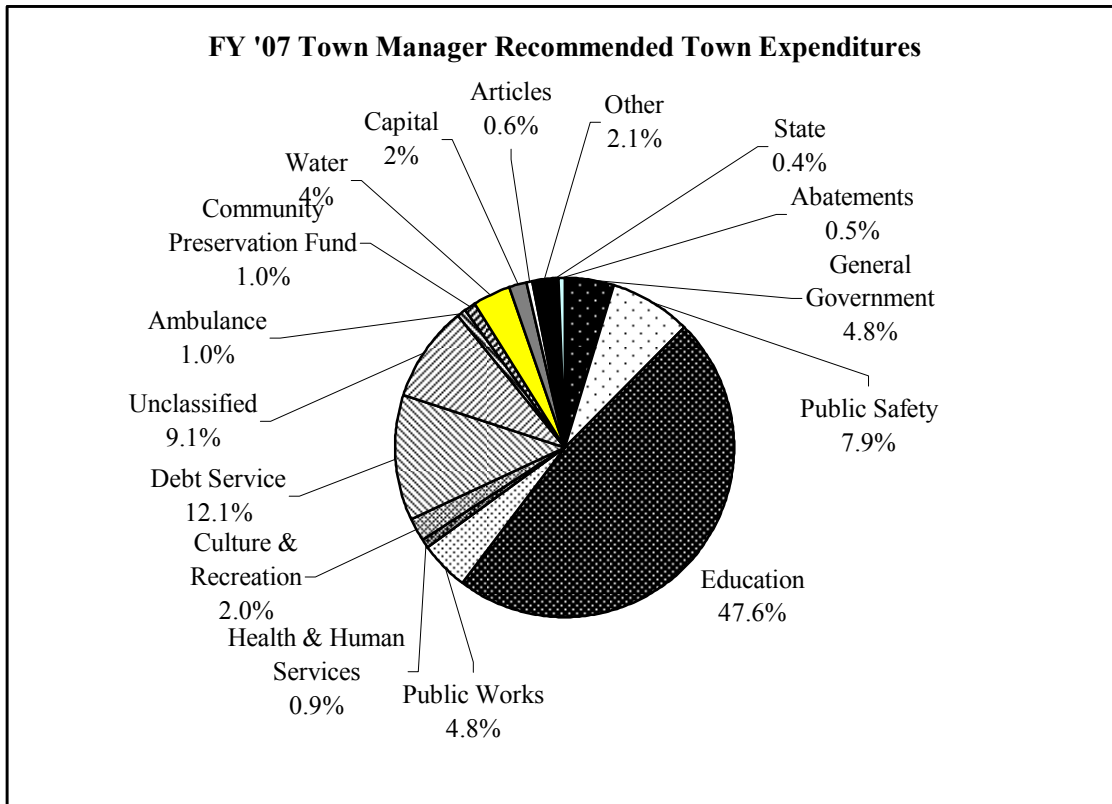


**Fiscal Year '07 Estimated Revenues:**

Property Tax Revenue	\$ 50,422,666	
State Aid	\$ 19,443,832	
Ambulance Enterprise Revenue	483,500	
Water Enterprise Revenue	3,075,812	
Motor Vehicle Excise Tax	2,974,242	
Other Local Revenue	3,799,897	
<b>Total Fiscal Year '07 Estimated Revenues</b>		<b>\$ 80,199,949</b>
<b>Other Sources of Funds:</b>		
Stabilization Fund	1,307,727	
Free Cash (to balance)	2,434,181	
<b>Total Other Sources of Funds</b>		<b>3,741,908</b>
<b>Total</b>		<b><u><u>\$ 83,941,857</u></u></b>

See Appendix A for details.

## Where the Money Will Go



**Fiscal Year '07 Recommended Operating Expenditures:**

General Government	\$ 4,009,621	
Public Safety	6,589,684	
Education	39,955,592	
Public Works	4,009,397	
Health & Human Services	791,939	
Culture & Recreation	1,672,289	
Debt Service	10,126,047	
Unclassified (Employee Benefits & Insurance)	7,633,442	
Ambulance Enterprise Fund	866,682	
Community Preservation Fund	798,082	
Water Enterprise Fund	3,075,812	
<b>Total Fiscal Year '07 Recommended Operating Expenditures</b>		<b>\$ 79,528,587</b>
<b>Other Uses of Funds</b>		
Capital Expenses	1,351,227	
Other Articles	527,333	
Other Amounts to be Raised	1,785,782	
State Charges	348,928	
Allowance for Abatements	400,000	
<b>Total Other Uses of Funds</b>		<b>4,413,270</b>
<b>Total Recommended Expenditures (does not include borrowing)</b>		<b>\$ 83,941,857</b>

See Article 6 and Appendix A for details.

## Sections of Government

The following pages provide additional information for the sections of government listed in the operating budget proposed in Article 6.

### General Government

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 2,750,430	\$ 3,677,413	\$ 4,009,621	9.0%

### General Information

General Government includes budget items #122 – 192 in Article 6, which cover the following departments:

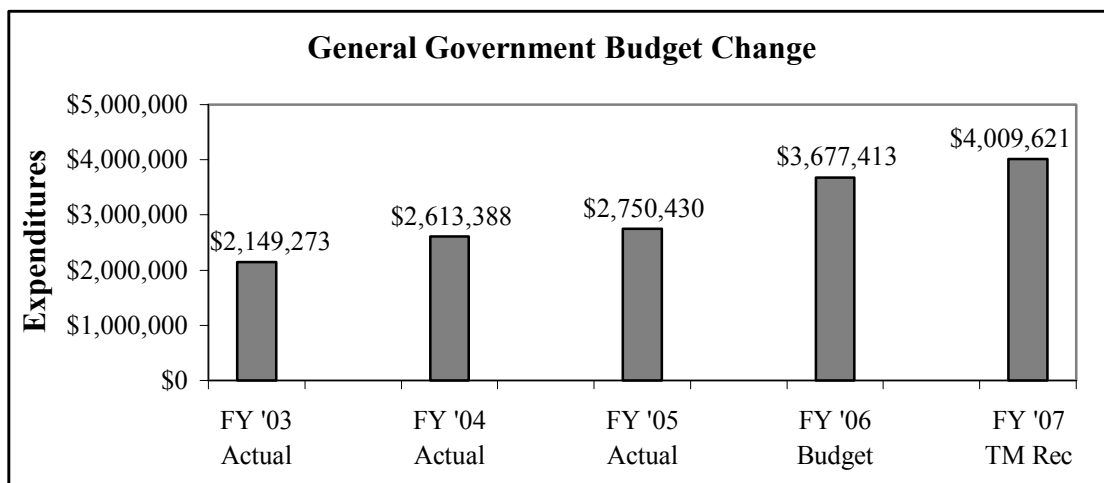
Selectmen	Town Manager	Finance Committee	Finance Department
Town Accountant	Board of Assessors	Tax Collector	Town Counsel
Human Resources	Technology	Town Clerk	Permitting Department
Conservation Com.	Planning Board	Zoning Board of Appeals	
Geographical Information System		Town Hall Maintenance	

### Notes

- A. The Board of Assessors' budget is increased for state-mandated property revaluation, which occurs every 3rd year. See Article 6, budget item 141.
- B. The FY '07 Compensation Reserve contains \$200,000 to fund possible salary increases and is included in the Human Resources Expenses line item. See Article 6, budget item 152.
- C. \$10,000 is added to Planning Board expenses for a study to help develop guidelines, procedures, and policies for building design reviews. See Article 6, budget item 174.

### Other Financial Warrant Articles

Article 13 -- Capital Requests: \$145,756 (Technology: \$130,000; Town Clerk: \$8,566; GIS: \$7,190)



## Public Safety

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 5,593,544	\$ 6,253,088	\$ 6,589,684	5.4%

### General Information

Public Safety includes budget items #210 – 294 in Article 6, which cover the following departments:

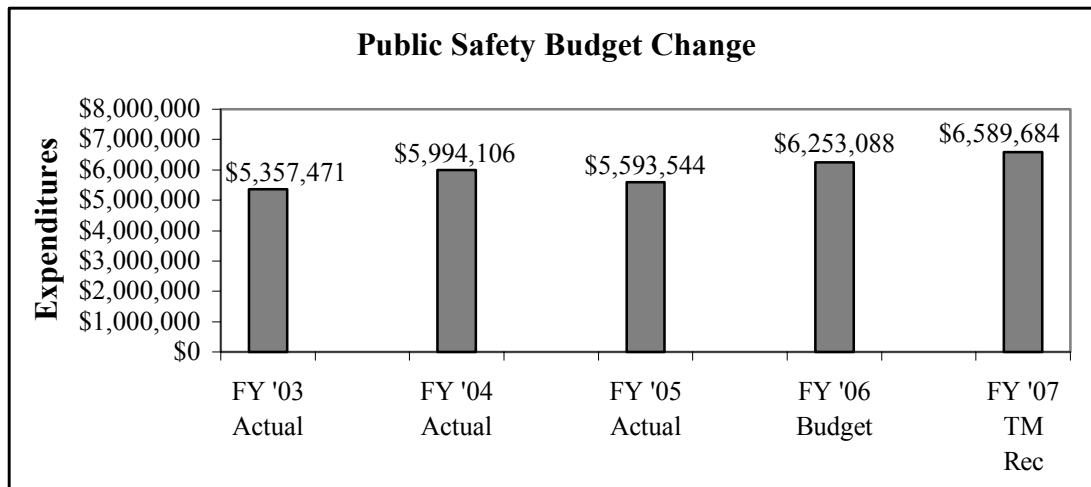
Police Department	Fire Department	Building Department	Sealer Weights/Measures
Emergency Management	Animal Control	Tree Warden	

### Notes

- A. The Town Manager's budget adds \$45,774 to provide compensation to Fire and Ambulance personnel for attending training programs. See Article 6, budget item 220.
- B. Overtime hours are increased for Animal Control, and the expense is largely offset by an increase in the assessment to Tyngsboro for animal control services. See Article 6, budget item 292.

### Other Financial Warrant Articles

Article 13 -- Capital Requests: \$143,300 (Police: \$134,800; Ambulance: \$8,500)



## Westford Public Schools

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 33,421,792	\$ 37,747,263	\$ 39,411,169	4.4%

### General Information

Westford Public Schools include the following schools:

#### Grades K-2

Nabnasset  
Rita Edwards Miller  
Col. John Robinson

#### Grades 3-5

Abbot  
Norman E. Day  
John A. Crisafulli

#### Grades 6-8

Lloyd G. Blanchard  
Stony Brook

#### Grades 9-12

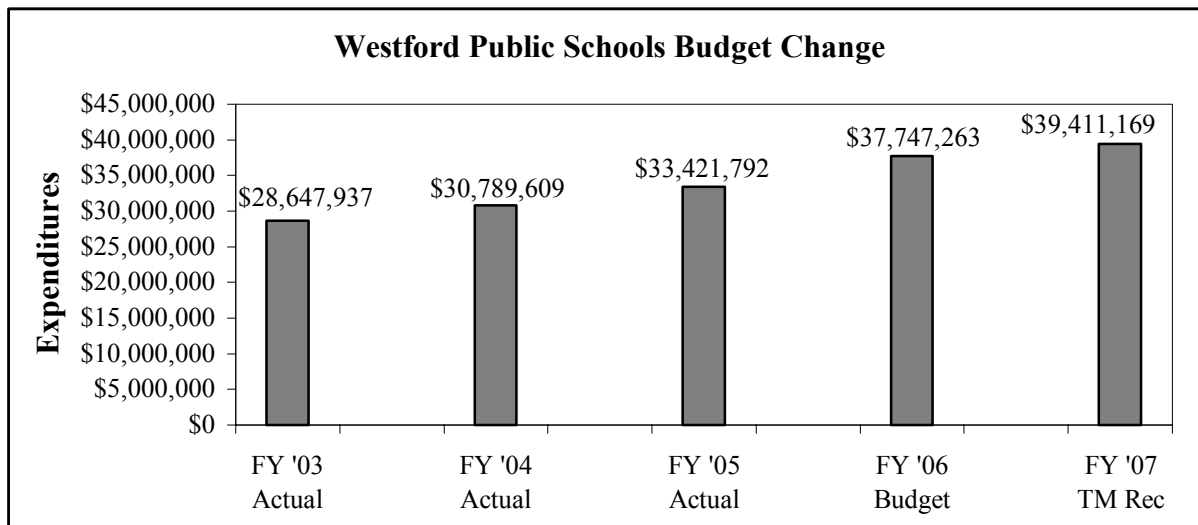
Westford Academy

### Notes

- A. Enrollment grew from 5140 students in Oct. 2004 to 5210 students in Oct. 2005 and is projected to grow to 5309 students by Oct. 2006.
- B. The School Committee's requested operating budget for FY '07 is detailed on the following pages.

### Other Financial Warrant Articles

Article 13 -- Capital Requests: \$800,000



<b>Description</b>	<b>FY '06 Final Budget</b>	<b>FY '07 School Committee Budget</b>	<b>FY'06/FY'07 Variance</b>	<b>FY'06/FY'07 % Change</b>
School Committee	25,025	13,430	-11,595	-46.3
Superintendent	248,669	253,213	4,544	1.8
Assistant Superintendent	163,788	166,336	2,548	1.6
Business Office	264,008	209,471	-54,537	-20.7
Benefits Coordinator	-	61,733	61,733	
Compensation Reserve	-	199,282	199,282	
Legal Services	21,382	51,382	30,000	140.3
Swide Info Mgmt/ Technology	183,603	152,250	-31,353	-17.1
Curriculum Directors	513,841	504,818	-9,023	-1.8
School Leadership / Bldg Level	2,231,253	2,262,072	30,819	1.4
Non - Instructional Bldg Tech	-	450	450	
Classroom Teachers	17,970,159	18,633,008	662,849	3.7
Teacher Specialists	2,638,342	2,730,262	91,920	3.5
Instr Coord / Team Leaders	152,045	150,938	-1,107	-0.7
Medical / Therapeutic Services	401,873	390,712	-11,161	-2.8
Teacher Substitutes	299,460	300,354	894	0.3
Instructional Assistants	1,164,880	1,243,208	78,328	6.7
Library / Media Center Salaries	536,339	530,375	-5,964	-1.1
Subs For Prof Development	30,966	25,966	-5,000	-16.1
Prof Development Expenses	493,660	534,895	41,235	8.4
Textbooks & Related	477,853	474,509	-3,344	-0.7
Library Instructional Material	62,787	104,887	42,100	67.1
Instructional Equipment	-	13,906	13,906	
General Instructional Supplies	560,134	523,155	-36,979	-6.6
Other Instructional Services	13,850	13,850	0	0.0
Classroom Instructional Tech	60,761	58,795	-1,966	-3.2
Library Instructional Hardware	-	4,000	4,000	
Instructional Software	-	9,605	9,605	
Guidance & Adjust Counselors	1,289,814	1,367,445	77,631	6.0
Testing & Assessment	4,104	4,104	0	0.0
Psychological Services	111,220	114,641	3,421	3.1
Health Services	486,372	500,811	14,439	3.0
Transportation	1,353,211	1,450,112	96,901	7.2
Athletics	418,143	418,889	746	0.2
Other Student Activities	155,167	148,551	-6,616	-4.3
Custodial Services	1,414,532	1,433,399	18,867	1.3
Heating Of Buildings	563,621	680,000	116,379	20.6
Utilities	963,885	1,104,053	140,168	14.5
Maintenance Of Grounds	43,762	43,762	0	0.0

<b>Description</b>	<b>FY '06 Final Budget</b>	<b>FY '07 School Committee Budget</b>	<b>FY'06/FY'07 Variance</b>	<b>FY'06/FY'07 % Change</b>
Maintenance Of Buildings	677,645	884,692	207,047	30.6
Building Security	13,505	13,505	0	0.0
Maintenance Of Equipment	183,289	183,289	0	0.0
Networking/ Telecommunications	41,413	67,413	26,000	62.8
Technology Maintenance	248,470	238,618	-9,852	-4.0
Non - Employee Insurance	11,079	11,079	0	0.0
Lease Of Equipment	124,139	137,092	12,953	10.4
Lease Of Buildings	17,533	17,533	0	0.0
Civic Activities	2,572	3,072	500	19.4
Acquisition Of Equip (>\$5,000)	12,871	12,871	0	0.0
Capital Technology (>\$5,000)	-	-	0	
Improvement Of Equip (>\$5,000)	10,499	10,499	0	0.0
Tuitions	1,085,739	948,877	-136,862	-12.6
<b>Total</b>	<b>37,747,263</b>	<b>39,411,169</b>	<b>1,663,906</b>	<b>4.4</b>

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

## Nashoba Valley Technical High School

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 412,011	\$ 453,694	\$ 544,423	20.0%

### General Information

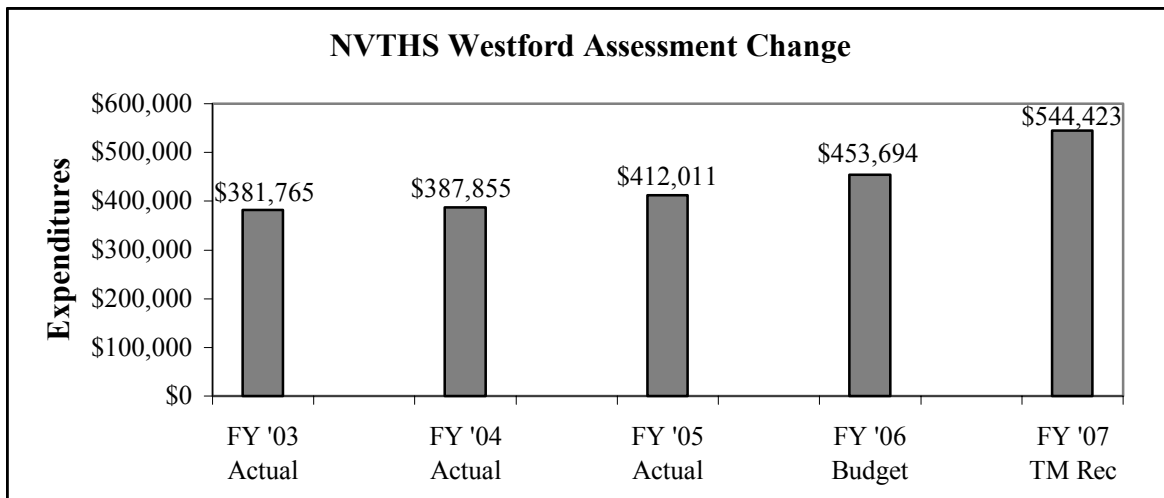
Nashoba Valley Technical High School (NVTHS), located on Littleton Road in Westford, is a public, regional, four-year vocational technical high school. It serves the towns of Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford.

### Notes

- A. The NVTHS District Committee voted to assess Westford \$544,423 for FY '07. Westford's assessment is based on the number of students from Westford attending NVTHS. Current NVTHS enrollment is 561 students, 46 of whom are from Westford. Last year, enrollment was 443 students with 44 from Westford.

### Other Financial Warrant Articles

None





## Public Works

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 3,706,302	\$ 3,577,662	\$ 4,009,397	12.1%

### General Information

Public Works includes budget items #410 – 491 in Article 6, which cover the following departments:

Engineering Dept.	Highway Department	Stormwater Management	Recycling
Solid Waste	Cemetery Department		

### Notes

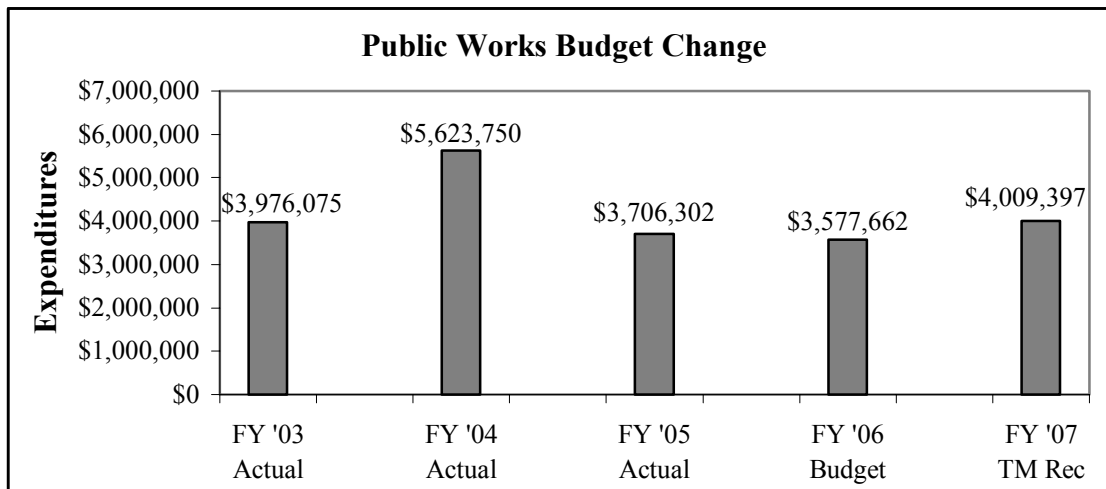
- A. Recycling expenses are increased for a hazardous waste collection, which is held every second year. See Article 6, budget item 432.
- B. The Cemetery Supervisor position was moved from Parks Department (see Culture & Recreation) to Cemetery Department. See Article 6, budget items 491 and 650.

### Other Financial Warrant Articles

Article 4 -- Bill from Previous Fiscal Year: \$2,300

Article 10 -- Chapter 90 Funds: \$527,333

Article 13 -- Capital Requests: \$108,000 (Engineering: \$108,000)



## Health & Human Services

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 696,812	\$ 776,246	\$ 791,939	2.0%

### General Information

Health & Human Services includes budget items #510 – 542 in Article 6, which cover the following departments:

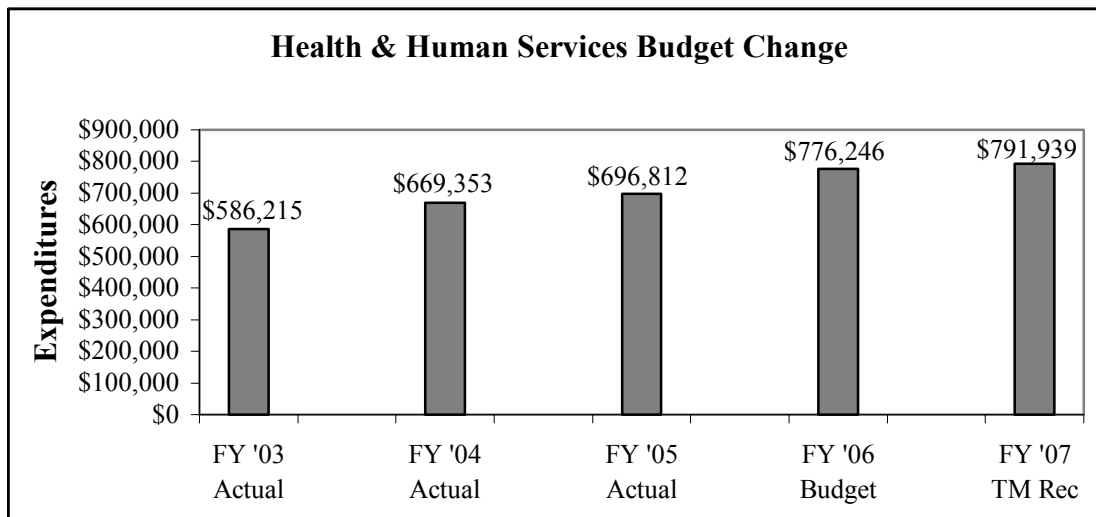
Board of Health      Adult Supportive Day Care      Council on Aging      Senior Center  
Veterans Services

### Notes

- A. Senior Center heating fuel expenses were underestimated for FY '06, and are increased in FY '07 to a more appropriate level. See Article 6, budget item 540.
- B. Funding for the Memorial Day Celebration was moved from Culture & Recreation to Veterans Services. See Article 6, budget items 542 and 692.

### Other Financial Warrant Articles

None



## Culture & Recreation

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 1,600,220	\$ 1,639,149	\$ 1,672,289	2.0%

### General Information

Culture & Recreation includes budget items #610 – 692 in Article 6, which cover the following departments:

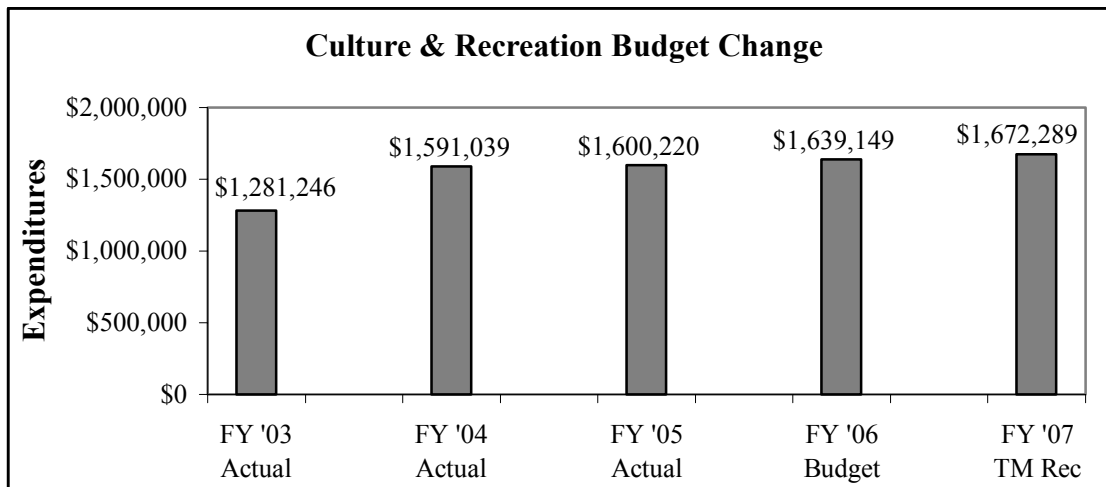
Library                      Recreation                      Parks                      Land Management  
Historical Commission   Roudenbush Community Center

### Notes

- A. The Cemetery Supervisor position was moved from Parks Department to Cemetery Department (see Public Works). See Article 6, budget items 650 and 491.
- B. \$50,000 is allocated to Land Management for East Boston Camps. See Article 6, budget item 660.
- C. The Roudenbush Community Center budget is self-funded for operating expenses with the exception of the director's employee benefits and certain unclassified items. See Article 6, budget item 673.
- D. Funding for the Memorial Day Celebration was moved to Veterans Services (see Health & Human Services). See Article 6, budget items 692 and 542.

### Other Financial Warrant Articles

Article 13 -- Capital Requests: \$154,171 (Library: \$50,765; Parks: \$71,406; Land Management: \$25,000; Historical Commission: \$7,000)



## Debt Service

FY '05 Actual	FY '06 Budget	FY '06 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 12,058,263	\$ 10,040,179	\$ 10,126,047	0.9%

### General Information

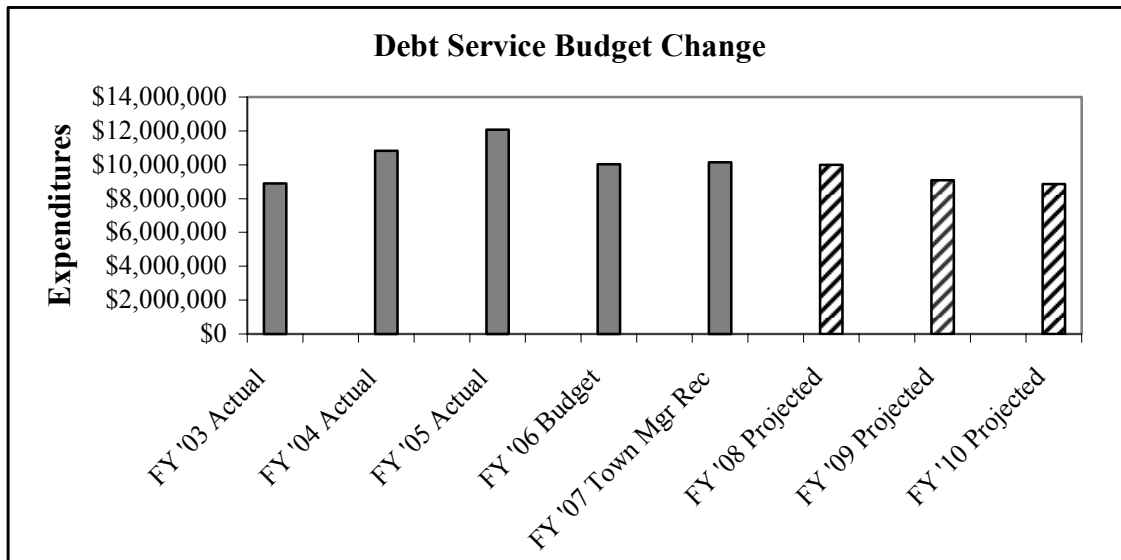
Debt service represents principal and interest payments on the Town's outstanding loan obligations.

### Notes

- A. Westford has \$19,762,000 in debt that has been authorized, but which has not yet been bonded by the Town (and therefore does not yet appear on tax bills). This amount includes \$568,000 of Water Department debt, which is the responsibility of the water takers. See Appendix A, Table 11 for details.
- B. For more information about Westford's debt, see Appendix A, tables 8 through 11.

### Other Financial Warrant Articles

None



## Unclassified

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 5,748,157	\$ 6,775,208	\$ 7,633,442	12.7%

### General Information

Unclassified includes the following costs:

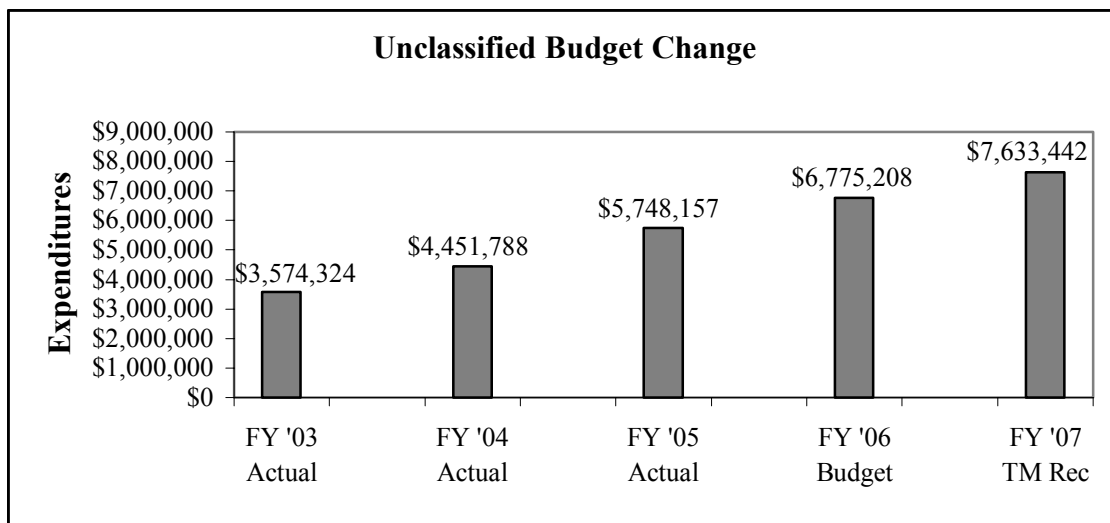
Group Health Insurance	Pension Assessment	Comprehensive Property Insurance
Unemployment Compensation	Vacation and Sick Leave	Medicare Contributions
Workers Compensation	Various Other Insurance	

### Notes

- A. The Town's health insurance cost is estimated to increase by \$695,000 (17.4%) in FY '07.
- B. The Town's pension assessment is estimated to increase by \$235,815 (12.5%) in FY '07.

### Other Financial Warrant Articles

None



### Ambulance Enterprise Fund

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 628,158	\$ 814,925	\$ 866,682	6.0%

#### General Information

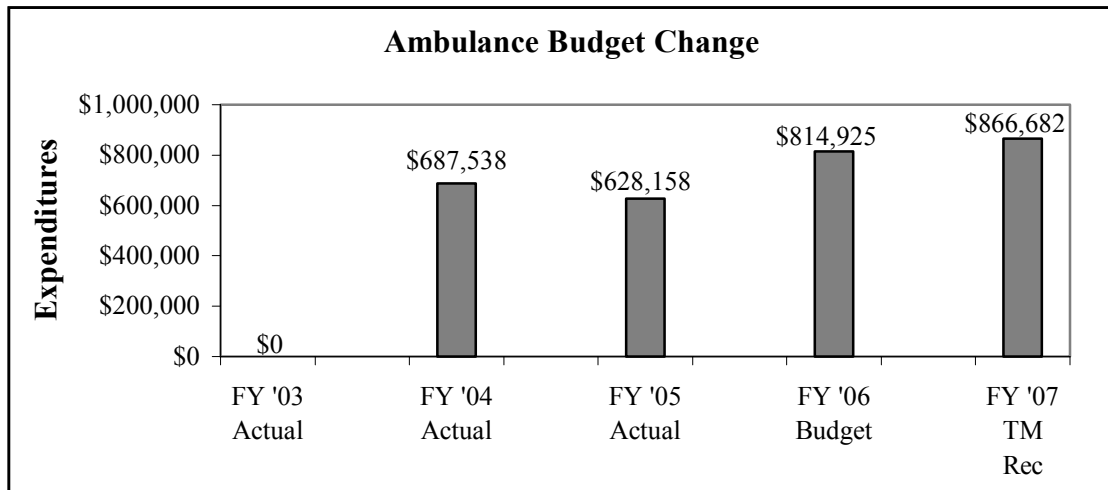
Town Meeting voted to establish an Ambulance Enterprise Fund at the May 2002 Annual Meeting. Starting with the 2003 Annual Town Meeting, the Town votes on a separate Ambulance Enterprise budget. Previously, ambulance service costs were included in the Fire Department budget.

#### Notes

- A. Ambulance costs incurred by Westford are offset by the revenue that the ambulance service produces. This revenue is generated primarily by billing users' insurance companies. In FY '07, the Ambulance Enterprise revenue is estimated to be \$485,000.

#### Other Financial Warrant Articles

None



### Water Enterprise Fund

FY '05 Actual	FY '06 Budget	FY '07 Town Mgr Rec	FY '06 - FY '07 % Change
\$ 2,775,375	\$ 3,108,329	\$ 3,075,812	-1.0%

#### General Information

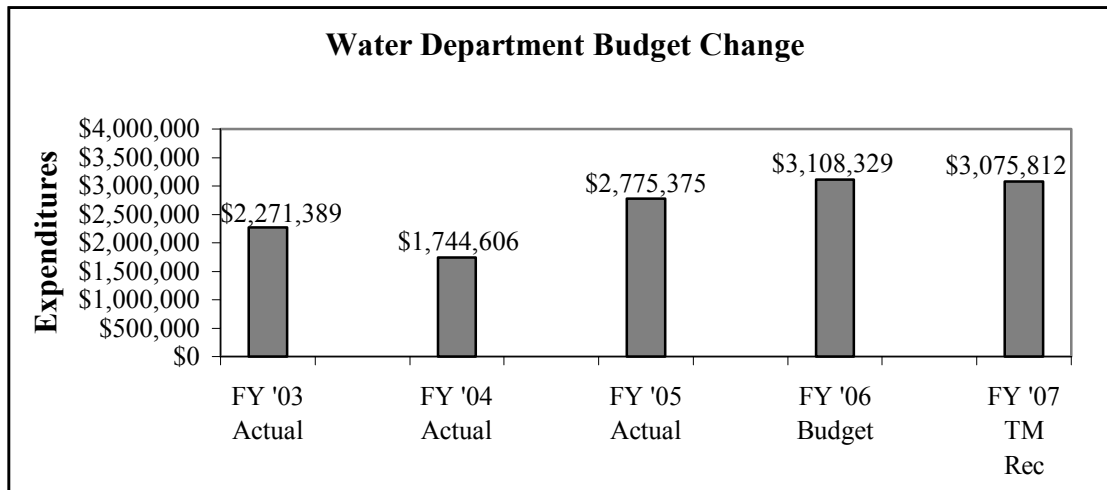
The Water Department maintains the Town's water supply and distribution system, and assures the quality of our drinking water. Its operating budget is funded through fees paid by water consumers. The Water Department serves approximately 70% of the Town's residential population and has 13 full-time employees.

#### Notes

A. Water Enterprise revenue is estimated to be \$3,075,812.

#### Other Financial Warrant Articles

None



**Warrant Articles**  
**COMMONWEALTH OF MASSACHUSETTS**  
**TOWN OF WESTFORD**  
**WARRANT**

**Middlesex, ss.**

**To the Constable of the Town of Westford, in said County,**

**GREETINGS:**

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, at their several polling places, viz:

<b>Precinct 1</b>	Abbot School
<b>Precinct 2</b>	Blanchard Middle School
<b>Precinct 3</b>	Abbot School
<b>Precinct 4</b>	Robinson School
<b>Precinct 5</b>	Stony Brook Middle School
<b>Precinct 6</b>	Rita Edwards Miller School

**Tuesday, May 2, 2006**

Being the first Tuesday in said month, at 7:00 o'clock in the forenoon, for the following purposes:

To bring in their votes for the following officers:

**FOR FIVE YEARS**

One member of the Planning Board  
One member of the Housing Authority

**FOR THREE YEARS**

One member of the Board of Health  
One member of the Board of Selectmen  
Two members of the Library Trustees  
Three members of the School Committee

**The polls will be open from 7:00 AM to 8:00 PM;**

And to meet at the Abbot School Gymnasium at Depot Street on the following date:

**SATURDAY, MAY 6, 2006**

At 10:00 o'clock in the forenoon, then and there to act upon the following Articles, Viz:



## REPORTS

### **ARTICLE 1: Town Reports**

*Town Manager*

To hear the Reports of Town Officers, Boards and Committees for the calendar year 2005;

Or act in relation thereto.

Most of these reports appear in the 2005 Annual Town Report. Some Town committees or departments may make their reports at Town Meeting.

*Finance Committee recommendation not required.*

## FINANCIAL (FY 2006)

### **ARTICLE 2: FY 2006 Budget Supplemental Appropriations**

*Town Manager*

To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2006;

Or act in relation thereto.

This article is included each year in order to potentially augment the current year's (FY '06) budget. If supplemental appropriations are deemed necessary, specifics will be provided in motions at Town Meeting. Funds are appropriated from Free Cash (unspent funds from the previous fiscal year).

*Finance Committee recommendation at Town Meeting.*

### **ARTICLE 3: FY 2006 Budget Transfers**

*Town Manager*

To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2006;

Or act in relation thereto.

This article is included in case adjustments to the current year's (FY '06) budget are needed. If necessary, this article proposes to redistribute funds already appropriated in the current year's budget. If transfers are deemed necessary, specifics will be provided in the motions at Town Meeting.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 4: Unpaid Bills From Previous Fiscal Year(s) Town Manager**

To see if the Town will vote to appropriate the sum of \$2,300.00 (TWO THOUSAND THREE HUNDRED DOLLARS) to pay fees owed from previous fiscal years to the Department of Environmental Protection (DEP) for Phase V compliance at the existing highway facility in accordance with the provisions of MGL Chapter 44, Section 64;

Or act in relation thereto.

Town Meeting approval is required to pay a bill from a previous fiscal year. The Department of Environmental Protection neglected to bill the Town during FY '05.

*Finance Committee recommends approval.*

**FINANCIAL (FY 2007)**

**ARTICLE 5: Amendment To The Wage and Classification Plan Town Manager**

To see if the Town will vote to amend the Pay Classification Plan for non-unionized municipal employees, effective July 1, 2006;

Or act in relation thereto.

At the time this report was printed, proposed changes, if any, to the Town's Pay Classification Plan were not yet known. If changes are proposed, information will be supplied at Town Meeting.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 6: Fiscal Year 2007 Operating Budget Town Manager**

To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2006 through June 30, 2007, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

*Finance Committee recommends approval.*

	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>
<b>GENERAL GOVERNMENT</b>			
122 SELECTMEN			
Personal Services	-	-	-
Expenses	11,885	11,700	11,600
Total	<u>11,885</u>	<u>11,700</u>	<u>11,600</u>
123 TOWN MANAGER			
Personal Services	236,029	253,576	253,576
Expenses	51,413	50,700	62,700
Total	<u>287,442</u>	<u>304,276</u>	<u>316,276</u>
131 FINANCE COMMITTEE			
Personal Services	-	-	-
Expenses	4,912	8,180	8,180
Reserve Fund	185,893	461,000	455,000
Transfers Out	-	-	-
Total	<u>190,805</u>	<u>469,180</u>	<u>463,180</u>
132 FINANCE DEPARTMENT			
Personal Services	149,712	172,934	172,469
Expenses	8,518	8,800	9,300
Audit	23,140	34,500	35,500
Total	<u>181,370</u>	<u>216,234</u>	<u>217,269</u>
133 TOWN ACCOUNTANT			
Personal Services	163,587	175,127	175,127
Expenses	2,562	15,170	15,175
Total	<u>166,149</u>	<u>190,297</u>	<u>190,302</u>
141 BOARD OF ASSESSORS			
Personal Services	206,473	214,054	219,004
Expenses	52,828	22,350	82,650
Total	<u>259,301</u>	<u>236,404</u>	<u>301,654</u>
145 TAX COLLECTOR			
Personal Services	144,281	150,042	151,260
Expenses	55,364	61,215	61,765
Total	<u>199,645</u>	<u>211,257</u>	<u>213,025</u>
151 TOWN COUNSEL			
Personal Services	-	-	-
Expenses	180,095	223,100	213,100
Total	<u>180,095</u>	<u>223,100</u>	<u>213,100</u>

see note A, p. 7

	FY '05	FY '06	FY '07	
	Actual	Budget	TM and Fincom Recommended	
152 HUMAN RESOURCES				
Personal Services	87,125	161,276	160,842	
Expenses	13,189	611,515	229,854	<i>see note B, p. 7</i>
Transfers Out	-	(572,405)	-	
Total	<u>100,315</u>	<u>200,386</u>	<u>390,696</u>	
155 TECHNOLOGY				
Personal Services	100,966	154,518	203,034	
Expenses	<u>609,767</u>	<u>691,508</u>	<u>731,871</u>	
Total	<u>710,733</u>	<u>846,026</u>	<u>934,905</u>	
161 TOWN CLERK				
Personal Services	137,344	141,267	143,441	
Expenses	<u>12,682</u>	<u>22,400</u>	<u>22,827</u>	
Total	<u>150,026</u>	<u>163,667</u>	<u>166,268</u>	
170 PERMITTING DEPARTMENT				
Personal Services	70,567	142,871	139,852	
Expenses	<u>5,927</u>	<u>7,800</u>	<u>8,100</u>	
Total	<u>76,494</u>	<u>150,671</u>	<u>147,952</u>	
171 CONSERVATION COMMISSION				
Personal Services	63,407	62,157	62,657	
Expenses	<u>7,462</u>	<u>8,410</u>	<u>8,410</u>	
Total	<u>70,870</u>	<u>70,567</u>	<u>71,067</u>	
174 PLANNING BOARD				
Personal Services	44,048	54,325	54,325	
Expenses	<u>597</u>	<u>9,935</u>	<u>23,400</u>	<i>see note C, p. 7</i>
Total	<u>44,645</u>	<u>64,260</u>	<u>77,725</u>	
176 ZONING BOARD OF APPEALS				
Personal Services	-	-	-	
Expenses	<u>3,444</u>	<u>5,000</u>	<u>5,000</u>	
Total	<u>3,444</u>	<u>5,000</u>	<u>5,000</u>	
189 GEOGRAPHICAL INFORMATION SYSTEM				
Personal Services	-	54,604	66,000	
Expenses	<u>6,358</u>	<u>85,200</u>	<u>60,800</u>	
Total	<u>6,358</u>	<u>139,804</u>	<u>126,800</u>	
192 TOWN HALL MAINTENANCE				
Personal Services	37,940	41,184	42,402	
Expenses	<u>72,915</u>	<u>133,400</u>	<u>120,400</u>	
Total	<u>110,855</u>	<u>174,584</u>	<u>162,802</u>	
<b>TOTAL GENERAL GOVERNMENT</b>	<u><u>2,750,430</u></u>	<u><u>3,677,413</u></u>	<u><u>4,009,621</u></u>	

	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>	
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>	
<b>PUBLIC SAFETY</b>				
210 POLICE DEPARTMENT				
Personal Services	2,977,207	3,452,266	3,626,689	
Expenses	320,205	349,771	368,816	
Total	<u>3,297,412</u>	<u>3,802,037</u>	<u>3,995,505</u>	
220 FIRE DEPARTMENT				
Personal Services	1,778,435	1,911,861	2,034,061	<i>see note A, p. 8</i>
Expenses	178,770	182,093	196,471	
Total	<u>1,957,204</u>	<u>2,093,954</u>	<u>2,230,532</u>	
241 BUILDING DEPARTMENT				
Personal Services	183,838	211,433	212,136	
Expenses	12,899	16,500	17,897	
Total	<u>196,738</u>	<u>227,933</u>	<u>230,033</u>	
244 SEALER WEIGHTS/MEASURE				
Personal Services	-	-	-	
Expenses	2,500	3,000	3,000	
Total	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	
291 EMERGENCY MANAGEMENT				
Personal Services	2,000	4,000	4,000	
Expenses	9,723	5,445	6,020	
Total	<u>11,723</u>	<u>9,445</u>	<u>10,020</u>	
292 ANIMAL CONTROL				
Personal Services	106,679	100,819	104,494	
Expenses	11,728	12,900	17,100	
Offset	(26,000)	(32,000)	(36,000)	
Total	<u>92,407</u>	<u>81,719</u>	<u>85,594</u>	<i>see note B, p. 8</i>
294 TREE WARDEN				
Personal Services	500	2,000	2,000	
Expenses	35,060	33,000	33,000	
Total	<u>35,560</u>	<u>35,000</u>	<u>35,000</u>	
<b>TOTAL PUBLIC SAFETY</b>	<u><u>5,593,544</u></u>	<u><u>6,253,088</u></u>	<u><u>6,589,684</u></u>	
<b>EDUCATION</b>				
305 WESTFORD PUBLIC SCHOOLS	33,421,792	37,747,263	39,411,169	<i>see pp. 9-11</i>
310 NASHOBA VALLEY TECH	412,011	453,694	544,423	<i>see note A, p. 12</i>
<b>TOTAL EDUCATION</b>	<u><u>33,833,803</u></u>	<u><u>38,200,957</u></u>	<u><u>39,955,592</u></u>	

	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>	
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>	
<b>410 ENGINEERING DEPARTMENT</b>				
Personal Services	66,002	125,976	125,976	
Expenses	12,438	20,400	20,400	
Total	<u>78,440</u>	<u>146,376</u>	<u>146,376</u>	
<b>421 HIGHWAY DEPARTMENT</b>				
Personal Services	1,277,746	1,114,753	1,194,227	
Expenses	1,160,513	1,016,280	1,043,060	
Total	<u>2,438,259</u>	<u>2,131,033</u>	<u>2,237,287</u>	
<b>427 STORMWATER MANAGEMENT</b>				
Personal Services	-	-	-	
Expenses	39,451	65,000	65,000	
Total	<u>39,451</u>	<u>65,000</u>	<u>65,000</u>	
<b>432 RECYCLING</b>				
Personal Services	-	-	-	
Recycling Expenses	204,123	194,453	219,483	<i>see note A, p. 13</i>
Offset/Revolving	(2,000)	(2,000)	-	
Total	<u>202,123</u>	<u>192,453</u>	<u>219,483</u>	
<b>433 SOLID WASTE</b>				
Solid Waste Expenses	934,558	1,025,000	1,289,470	
Total	<u>934,558</u>	<u>1,025,000</u>	<u>1,289,470</u>	
<b>491 CEMETERY DEPARTMENT</b>				
Personal Services	-	-	34,531	<i>see note B, p. 13</i>
Expenses	13,473	17,800	17,250	
Total	<u>13,473</u>	<u>17,800</u>	<u>51,781</u>	
<b>TOTAL PUBLIC WORKS</b>	<u>3,706,302</u>	<u>3,577,662</u>	<u>4,009,397</u>	
<b>HEALTH &amp; HUMAN SERVICES</b>				

	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>	
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>	
<b>510 BOARD OF HEALTH</b>				
Personal Services	250,622	280,324	282,452	
Expenses	53,425	53,350	53,000	
Total	<u>304,047</u>	<u>333,674</u>	<u>335,452</u>	
<b>539 ADULT SUPPORTIVE DAY CARE</b>				
Personal Services	79,270	83,017	84,790	
Expenses	7,073	6,232	9,432	
Offset	(64,000)	(70,000)	(75,000)	
Total	<u>22,343</u>	<u>19,249</u>	<u>19,222</u>	
<b>540 SENIOR CENTER</b>				
Personal Services	105,662	123,256	125,601	
Expenses	21,518	20,400	32,450	<i>see note A, p. 14</i>
Total	<u>127,180</u>	<u>143,656</u>	<u>158,051</u>	
<b>541 COUNCIL ON AGING</b>				
Personal Services	158,823	171,427	166,270	
Expenses	70,442	76,540	78,644	
Total	<u>229,265</u>	<u>247,967</u>	<u>244,914</u>	
<b>542 VETERANS SERVICES</b>				
Personal Services	5,575	7,800	7,800	
Expenses	8,401	23,900	26,500	<i>see note B, p. 14</i>
Total	<u>13,976</u>	<u>31,700</u>	<u>34,300</u>	
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<u><u>696,812</u></u>	<u><u>776,246</u></u>	<u><u>791,939</u></u>	
<b>CULTURE &amp; RECREATION</b>				

	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>	
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>	
<b>610 LIBRARY</b>				
Personal Services	906,020	959,306	992,618	
Expenses	263,232	272,720	297,429	
Total	<u>1,169,252</u>	<u>1,232,026</u>	<u>1,290,047</u>	
<b>630 RECREATION</b>				
Personal Services	161,899	166,850	168,484	
Expenses	9,003	14,400	9,750	
Offset	(8,702)	(8,500)	(4,200)	
Total	<u>162,199</u>	<u>172,750</u>	<u>174,034</u>	
<b>650 PARKS</b>				
Personal Services	192,261	204,871	178,808	<i>see note A, p. 15</i>
Expenses	63,707	32,042	32,000	
Offset	-	(66,573)	(62,000)	
Total	<u>255,967</u>	<u>170,340</u>	<u>148,808</u>	
<b>660 LAND MANAGEMENT</b>				
Personal Services	-	-	-	
Expenses	-	50,000	50,000	<i>see note B, p. 15</i>
Total	<u>-</u>	<u>50,000</u>	<u>50,000</u>	
<b>670 HISTORICAL COMMISSION</b>				
Personal Services	-	-	-	
Expenses	10,374	11,433	9,400	
Total	<u>10,374</u>	<u>11,433</u>	<u>9,400</u>	
<b>673 ROUDENBUSH COMM CTR</b>				
Personal Services	55,000	56,375	56,100	
Expenses	-	-	-	
Offset	(55,000)	(56,375)	(56,100)	<i>see note C, p. 15</i>
Total	<u>-</u>	<u>-</u>	<u>-</u>	
<b>692 MEMORIAL DAY CELEBRATION</b>				
Personal Services	-	-	-	
Expenses	2,427	2,600	-	<i>see note D, p. 15</i>
Total	<u>2,427</u>	<u>2,600</u>	<u>-</u>	
<b>TOTAL CULTURE &amp; RECREATION</b>	<u>1,600,220</u>	<u>1,639,149</u>	<u>1,672,289</u>	
<b>DEBT SERVICE</b>				



	<b>FY '05</b>	<b>FY '06</b>	<b>FY '07</b>	
	<b>Actual</b>	<b>Budget</b>	<b>TM and Fincom Recommended</b>	
910 DEBT SERVICE (Principal & Interest)	12,058,263	10,040,179	10,126,047	
<b>TOTAL DEBT SERVICE</b>	<u>12,058,263</u>	<u>10,040,179</u>	<u>10,126,047</u>	
<b>UNCLASSIFIED</b>				
911 EMPLOYEE BENEFITS & MISC.	5,748,157	6,775,208	7,633,442	<i>see notes, p. 17</i>
<b>TOTAL UNCLASSIFIED</b>	<u>5,748,157</u>	<u>6,775,208</u>	<u>7,633,442</u>	
<b>TOTAL GENERAL FUND</b>	<u>65,987,530</u>	<u>70,939,902</u>	<u>74,788,011</u>	
<b>COMMUNITY PRESERVATION FUND</b>				
240 COMMUNITY PRESERVATION FUND				
Debt Service Principal & Interest	<u>-</u>	<u>819,872</u>	<u>798,082</u>	
Total	<u>-</u>	<u>819,872</u>	<u>798,082</u>	
<b>WATER ENTERPRISE FUND</b>				
600 WATER ENTERPRISE FUND				
Personal Services	799,890	864,004	879,133	
Expenses	1,295,747	1,488,939	1,501,312	
Capital	<u>679,738</u>	<u>755,386</u>	<u>695,367</u>	
Total	<u>2,775,375</u>	<u>3,108,329</u>	<u>3,075,812</u>	
<b>AMBULANCE ENTERPRISE FUND</b>				
640 AMBULANCE ENTERPRISE FUND				
Personal Services	383,958	564,629	582,667	
Expenses	244,200	250,296	284,015	
Capital	<u>-</u>	<u>-</u>	<u>-</u>	
Total	<u>628,158</u>	<u>814,925</u>	<u>866,682</u>	
<b>TOTAL ENTERPRISE FUNDS</b>	<u>3,403,533</u>	<u>4,743,126</u>	<u>4,740,576</u>	
<b>TOTAL OPERATING BUDGET</b>	<u>69,391,063</u>	<u>75,683,028</u>	<u>79,528,587</u>	

**ARTICLE 7:      Property Tax Exemption Increase By 100% For The      *Board of Assessors***  
**Blind, Elderly or Disabled Veterans**

To see if the Town will vote to accept the provisions of Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, by providing for additional property exemptions for qualified residents who may be blind, elderly, surviving spouses or minors, or who are disabled veterans, and to continue the present percentage increase of 100%;

Or act in relation thereto.

Since 1996, the Town has accepted the provisions of this law. Consequently, the Town doubled the property tax exemptions for qualified residents as permitted under State law. Town Meeting must approve these provisions annually, and taxpayers must apply for the exemptions each year as well.

*Finance Committee recommends approval.*

**ARTICLE 8:      Decrease Interest Charged On Property Tax      *Board of Assessors***  
**Deferrals For Seniors To Zero Percent**

To see if the Town will vote to reduce the rate of interest that accrues on property taxes deferred by eligible seniors under MGL Chapter 59, Section 5 Clause 41A from 8% to 0%, with such reduced rate to apply to taxes assessed for any fiscal year beginning on or after July 1, 2006;

Or act in relation thereto.

Currently, eligible seniors can defer paying property tax with interest accumulating on the deferred payments at 8% per year. This article eliminates the interest on the deferred payments.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 9:      Revolving Funds      *Town Manager***

To see if the Town will vote to authorize revolving funds for the Fiscal Year July 1, 2006 - June 30, 2007, under the provisions of MGL Chapter 44, Section 53 E ½ for the following:

Council on Aging-Adult Supportive Day Care Center  
Recycling Commission  
Recreation Commission-Programs  
Recreation Commission-Field Maintenance  
Town Manager-Westford Partnership for Children  
School Department-Parking Fees  
School Department-Bus Fees  
School Department-Late Bus Fees;

Or act in relation thereto.

State law requires that Town Meeting vote annually on revolving funds. Revolving funds allow these departments to use receipts from revenues they generate without Town Meeting appropriation to offset the costs of providing services. Additional information will be provided in the motions at Town Meeting. The "Late Bus Fees" revolving fund will not be included in the motion under Article 9.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 10: Highway Department Chapter 90 Funds**

*Town Manager*

To see if the Town will vote to appropriate a sum of money from the proceeds due the Town under the provisions of MGL Chapter 90;

Or act in relation thereto.

Chapter 90 distributes State gasoline tax revenue to cities and towns for maintenance of town roads. This article appropriates this revenue from the previous fiscal year.

*Finance Committee recommendation at Town Meeting.*

**CPA FUNDS**

**ARTICLE 11: Amendment To Existing Appropriation For Special Needs Housing under Article 5 of the Special Town Meeting of October 18, 2004 and Supplemental Appropriation**

*Community Preservation Committee*

To see if the Town will vote to amend the vote taken under Article 5 of the Special Town Meeting of October 18, 2004 by removing the following language:

“For the conversion of existing homes to special needs housing”

And replacing it with the following:

“For the acquisition, construction, and/or renovation of structures for special needs housing”

And further:

That the Town appropriate an additional sum of \$80,000.00 (EIGHTY THOUSAND DOLLARS) from the Community Housing Reserve Fund as follows:

\$80,000	For the acquisition, construction, and/or renovation of structures for special needs housing	Affordable Housing Committee
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Or act in relation thereto.

This article expands the scope of a previous vote taken at a Special Town Meeting and authorizes the use of additional Community Preservation Funds for special needs housing.

*Finance Committee recommends approval.*

**ARTICLE 12: Community Preservation Funds Recommendations** *Community Preservation Committee*

To see if the Town will vote, pursuant to MGL Chapter 44B, in accordance with the recommendations of the Westford Community Preservation Committee, to appropriate from Community Preservation Funds the sum of \$110,000.00 (ONE HUNDRED TEN THOUSAND DOLLARS) or some other sum, as follows:

\$20,000	For design funds for the Westford portion “Missing Link” of the Bruce Freeman Trail Phase II from Undesignated Fund Balance.	Parks, Recreation and Cemeteries
\$15,000	For Administrative Expenses for the Community Preservation Committee from Undesignated Fund Balance.	Community Preservation Committee
\$75,000	For the development and construction of senior, affordable housing units at Tadmuck Road from Community Housing Reserve Fund.	Westford Housing Authority

Or act in relation thereto.

This article authorizes the spending of Community Preservation Funds for the described purposes.

*Finance Committee recommends approval.*

**CAPITAL EXPENSES FY 2007**

**ARTICLE 13: Capital Requests/ Various Departments** *Town Manager*

To see if the Town will vote to appropriate a sum of money, by taxation, by transfer from available funds, by borrowing, or any combination thereof, to provide for the Town’s capital requests;

Or act in relation thereto.

The capital requests include:

Technology	\$ 130,000	Miscellaneous town-wide technology
Town Clerk	\$ 8,566	Voting booths; Microfilm/preservation
GIS	\$ 7,190	Trimble 6100 GeoXH w/ GPT software & service contract
Police	\$ 134,800	Bullet proof vests; Cruisers
Ambulance	\$ 8,500	EMS equipment
Schools	\$ 800,000	Day School roof; Oil tank removal
Engineering	\$ 108,000	Roadway Condition Attribute data collection; Highway Garage Phase V remediation; Total Station and data collector
Library	\$ 50,765	Painting/roofing; Carpeting; Heat pumps; Stack lighting
Parks & Rec.	\$ 71,406	Tractor loader backhoe; Columbarium
Land Mgmt.	\$ 25,000	East Boston Camps miscellaneous improvements
Historical	\$ 7,000	Cottage painting and repairs

Total	\$1,351,227
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*Finance Committee recommendation at Town Meeting.*

**ARTICLE 14: Stepinski Acquisition**

*Board of Selectmen*

To see if the Town will vote to appropriate an additional sum of money in order to supplement the appropriation made under Article 12 of the November 4, 2003 Special Town Meeting for the acquisition of the Stepinski property, so-called, such appropriation to be raised by taxation, by borrowing, by transfer from available funds, or by any combination thereof;

Or Act in relation thereto.

At the time this report was printed, it was not known if additional funds will be requested for the purchase of the Stepinski property or if there will be a motion to dismiss this article.

*Finance Committee recommendation at Town Meeting.*

**ADMINISTRATIVE**

**ARTICLE 15: Intermunicipal Agreement For The Westford Town Center Sewer District**

*Board of Selectmen*

To see if the Town will vote to authorize the Board of Selectmen to enter into an intermunicipal agreement, pursuant to MGL Chapter 40, Section 4A, between the Town and the Westford Town Center Sewer District, so as to permit the issuance of previously authorized bonds of the Town for the purpose of making sewer system improvements solely for the benefit of Town facilities located within said district;

Or act in relation thereto.

The Westford Town Center Sewer District was created via Article 29 at Annual Town Meeting on May 7, 2005. Bond Counsel recommends that in order to borrow for this project, an agreement should be enacted between the Board of Selectmen and that same board acting as Sewer Commissioners.

*Finance Committee recommends approval.*

**ARTICLE 16: Acceptance of Massachusetts General Laws Chapter 32B Section 18 relative to Health Insurance for Retirees**

*Board of Selectmen*

To see if the Town will vote to accept the provisions of MGL Chapter 32B, Section 18 relative to Health Insurance for Retirees;

Or act in relation thereto.

This article lowers health insurance costs to the Town by requiring Medicare-eligible retirees to switch to the Medex insurance plan.

*Finance Committee recommends approval.*

**ARTICLE 17:      Affordable Housing Trust Fund Powers and Trust      *Affordable Housing Trust Fund Document***

To see if the Town will vote to amend the authority and powers of the Affordable Housing Trust as set forth by vote taken under article 27 of the May 7, 2005 Annual Town Meeting by now authorizing the Affordable Housing Trust, solely through a majority vote of its Trustees, to purchase, sell, lease, exchange, transfer or convey any interest in real property and to incur debt, borrow money, grant mortgages or pledge trust assets upon a majority vote of the Trust up to the value of its assets;

Or act in relation thereto.

This article allows the Affordable Housing Trust to expend from or borrow against the Affordable Housing Trust Fund without Town Meeting approval.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 18:      Intermunicipal Agreement To Provide Public      *Board Of Health Health Services***

To see if the Town will, in accordance with MGL Chapter 40, Section 4A, authorize the Westford Board of Health to enter into an inter-municipal agreement with one or more other governmental units to provide public health services which the Board of Health is authorized to perform, in accordance with an Intermunicipal Mutual Aid agreement to be entered into between the Town and various governmental units;

Or act in relation thereto.

This article allows the Town to enter into agreements with surrounding communities for providing and/or receiving assistance during a public health emergency.

*Finance Committee recommendation at Town Meeting.*

**ARTICLE 19:      Establishment Of A Group Email Address      *By Petition***

To see if the Town shall create an e-mail address for each of its elected or appointed boards. Correspondence sent to any of these said addresses shall be automatically forwarded to the e-mail addresses of voting and ex-officio members of that board. If any board member is unable or unwilling to provide an e-mail address for this purpose, any correspondence sent to the board e-mail address shall be distributed to said member according to that board's practice for distribution of correspondence.

A list of the board e-mail addresses shall be posted on the Town's website. Additionally, each board's website, provided one exists, shall display the e-mail address for that board. The Town shall be responsible for maintaining board e-mail addresses to reflect current board membership.

This petition shall go into effect within one month of its adoption at Town Meeting.

Nothing in this article shall be construed as obligating any board member to maintain a personal e-mail address or to make their personal email addresses available to the public;

Or act in relation thereto.

This article proposes the creation of a group email address for each Town board and establishes related procedures.

*Finance Committee recommendation not required.*

## AMENDMENTS TO THE GENERAL BYLAWS

**ARTICLE 20: Amend Chapter 145: Scenic Roads Section 145.7 To *Planning Board*  
Add Leland Road, Gould Road, Chamberlain Road,  
Stony Brook Road, Hunt Road and Frances Hill  
Road As Designated Scenic Roads**

To see if the Town will vote to amend Chapter 145.7: entitled “Scenic Roads in Westford” of the Town General Bylaws by designating Leland Road, Gould Road, Chamberlain Road, Stony Brook Road, Hunt Road, and Frances Hill Road as scenic roads; and to add the said roads to the list of designated roads;

Or act in relation thereto.

If this article is passed, the listed roads would be subject to the Town's Scenic Roads Bylaw, which requires a public hearing before stone walls or trees within the public way of these six Town roads could be removed.

*Finance Committee recommendation not required.*

**ARTICLE 21: Formatting Changes To The Right to Farm Bylaw *Board of Selectmen*  
Adopted At Annual Town Meeting May 7, 2005,  
Including Designating The Bylaw As Chapter 140**

To see if the Town will vote to amend the Town of Westford, Massachusetts General By-Laws by designating the "Right to Farm By-Law", which was adopted under Article 26 of the May 7, 2005 Annual Town Meeting, as Chapter 140 of the Town of Westford, Massachusetts General By-Laws; and, further, by amending said Right to Farm By-Law by making the following changes as shown in the marked version below:

**Chapter 140: Right To Farm BY-LAW**  
[Adopted 5-7-2005 ATM Art. 26]

**Section 1-§ 140.1 Legislative Purpose-purpose and Intentintent.**

A. The purpose and intent of this ~~By-law~~ bylaw is to state with emphasis the Right to Farm accorded to all citizens of the Commonwealth under Article 97 of the Constitution, and all state statutes and regulations thereunder including but not limited to Massachusetts General Laws Chapter 40A, Section 3, Paragraph 1; Chapter 90, Section 9; Chapter 111, Section 125A, and Chapter 128 Section 1A. We the citizens of Westford restate and republish these rights pursuant to the Town's authority conferred by Article 89 of the Articles of Amendment of the Massachusetts Constitution; (“Home Rule Amendment”).

B. This ~~General By-law~~ bylaw encourages the pursuit of agriculture, promotes agriculture-based economic opportunities, and protects farmlands within the Town of Westford by allowing agricultural uses and related activities to function with minimal conflict with abutters and Town agencies. This ~~By-law~~ bylaw shall apply to all jurisdictional areas within the Town.

**Section 2 § 140.2 Definitions.**

A. The word “farm” shall include any parcel or contiguous parcels of land, or water bodies used for the primary purpose of commercial agriculture, or accessory thereto.

B. The words “farming” or “agriculture” or their derivatives shall include, but not be limited to the following:

- 1. farming in all its branches and the cultivation and tillage of the soil;
- 2. dairying;
- 3. production, cultivation, growing, and harvesting of any agricultural, aquacultural, floricultural, viticultural, or horticultural commodities;
- 4. growing and harvesting of forest products upon forest land, and any other forestry or lumbering operations;
- 5. raising of livestock including horses;
- 6. keeping of horses as a commercial enterprise; ~~and~~
- 7. keeping and raising of poultry, swine, cattle, ratites (such as emus, ostriches and rheas) and camelids (such as llamas and camels), and other domesticated animals for food and other agricultural purposes, including bees and fur-bearing animals.

C. “Farming” shall encompass activities including, but not limited to, the following:

- 1. operation and transportation of slow-moving farm equipment over roads within the Town;
- 2. control of pests, including, but not limited to, insects, weeds, predators and disease organism of plants and animals;
- 3. application of manure, fertilizers and pesticides;
- 4. conducting agriculture-related educational and farm-based recreational activities, including agri-tourism, provided that the activities are related to marketing the agricultural output or services of the farm;
- 5. processing and packaging of the agricultural output of the farm and the operation of a farmer’s market or farm stand including signage thereto;
- 6. maintenance, repair, or storage of seasonal equipment, or apparatus owned or leased by the farm owner or manager used expressly for the purpose of propagation, processing, management, or sale of the agricultural products; ~~and~~
- 7. on-farm relocation of earth and the clearing of ground for farming operations.

**Section § 140.3 Right To Farm Declaration-declaration.**

The Right to Farm is hereby recognized to exist within the Town of Westford. The above-described agricultural activities may occur on holidays, weekdays, and weekends by night or day and shall include the attendant incidental noise, odors, dust, and fumes associated with normally accepted agricultural practices. The benefits and protections of this ~~By-law~~ bylaw are intended to apply exclusively to those commercial agricultural and farming operations and activities conducted in accordance with generally accepted agricultural practices. Moreover, nothing in this Right To Farm ~~By-law~~ bylaw shall be deemed as acquiring any interest in land, or as imposing any land use regulation, which is properly the subject of state statute, regulation, or local zoning law.



~~Section § 140.4 Public Notification-notification.~~

The Town shall use available media as appropriate to notify and educate the public regarding its commitment to encouraging:

A. ~~\_\_\_\_\_~~ ~~1)~~the pursuit of agriculture

B. ~~\_\_\_\_\_~~ ~~2)~~the promotion of agriculture-based economic opportunities;

C. ~~and 3)~~ the protection of farmlands within the Town of Westford by allowing agricultural uses and related activities to function with minimal conflict with abutters and Town agencies.

~~Should the Town establish an Agricultural Commission, t~~This shall be one of ~~its~~ the ongoing tasks of the Town's Agricultural Commission.

~~Section § 140.5 Resolution of Disputes-disputes.~~

A. Any person who seeks to complain about the operation of a farm may, notwithstanding pursuing any other available remedy, file a grievance with the ~~Select Board of Selectmen~~, the Zoning-Bylaw Enforcement Officer, or the Board of Health, depending upon the nature of the grievance. The filing of the grievance does not suspend the time within which to pursue any other available remedies that the aggrieved may have.

B. The Zoning-Bylaw Enforcement Officer or ~~Select Board of Selectmen~~ may forward a copy of the grievance to the Agricultural Commission or its agent, which shall review and facilitate the resolution of the grievance, and report its recommendations to the referring Town authority within an agreed-upon time frame.

C. The Board of Health, except in cases of imminent danger or public health risk, may forward a copy of the grievance to the Agricultural Commission or its agent, which shall review and facilitate the resolution of the grievance, and report its recommendations to the Board of Health within an ~~agreed~~ agreed-upon time frame.

~~Section § 140.6 Severability Clause-clause.~~

If any part of this ~~By-law~~ bylaw is for any reason held to be unconstitutional or invalid, such decision shall not affect the remainder of this ~~By-law~~ bylaw. The Town of Westford hereby declares the provisions of this ~~By-law~~ bylaw to be severable;.

Or act in relation thereto.

This article proposes changes to the Right to Farm Bylaw to bring the format and wording into accord with other Town bylaws.
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*Finance Committee recommendation not required.*

**ARTICLE 22:      Amend Chapter 171: Wetlands Section 171.2A To      *Conservation Commission*  
Increase Jurisdictional Boundary From 100' to 200';  
And Section 171.9 To Amend The Definition Of  
Vernal Pool**

To see if the Town will vote to amend its non-zoning wetlands bylaw (Chapter 171, of the Town of Westford, Massachusetts General Bylaws) as follows:

Amend Section 171.2.A by deleting the term “vernal pool” where it currently appears between the words, “swamp” and “or beach” and adding the following phrase at the end of the existing paragraph

“or within two hundred (200) feet of any vernal pool.”

And amend Section 171.9. (Definitions) by deleting the definition of “Vernal Pool” as it currently reads and replacing it as follows:

“The term “vernal pool” shall include, in addition to that already defined under the Wetlands Protection Act, G.L. Ch. 131, §40 and Regulations thereunder, 310 CMR 10.00, and as excerpted in the Massachusetts Aerial Photo Survey of Potential Vernal Pools, Massachusetts Natural Heritage & Endangered Species Program, 2001, any confined basin or depression not occurring in existing lawns, gardens, landscaped areas, or driveways which, at least in most years, holds water for a minimum of two continuous months during the spring and/or summer, contains 200 cubic feet of water at some time during most years (an isolated wetland may be determined to be a vernal pool even though it has less than 200 cubic feet of water at some time most years), is free of adult predatory fish populations, and provides essential breeding and rearing habitat functions for amphibian, reptile or other vernal pool community species, regardless of whether the site has been certified by the Massachusetts Division of Wildlife and Fisheries, Natural Heritage and Endangered Species Program. The presumption of essential habitat value may be overcome by the presentation of credible evidence which in the judgment of the Commission demonstrates that the basin or depression does not provide the habitat functions as specified in the Bylaw regulations. The adjacent upland resource area for vernal pools shall extend 200 feet from the mean annual high-water line defining the depression, or one-half of the distance between the vernal pool and any existing house foundation, whichever is greater. In either case the adjacent upland resource area for vernal pools shall not extend over lawns, gardens, landscaped or developed areas existing at the time of the adoption of these regulations”;

Or act in relation thereto.

This article amends sections of the Town's non-zoning wetlands bylaw related to vernal pools.
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*Finance Committee recommendation not required.*

**ARTICLE 23: Amend Chapter 38: Personnel**

***By Petition***

To see if the Town will vote to ammend Chapter 38 of the General Bylaws of the Town of Massachusettes entitled “Personnel Bylaw” to reflect consistency with the Town Charter and any and all Policies and Procedures related to personnel;

Or act in relation thereto.

This article proposes changes to Chapter 38 of the Town's General Bylaws.
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*Finance Committee recommendation not required.*

**STREET ACCEPTANCE**

**ARTICLE 24: Accept Trailside Way As Town Road**

***Board of Selectmen***

To see if the Town will vote, pursuant to MGL Chapter 82, Section 21 to accept Trailside Way as a Town public way and to authorize the Board of Selectmen to accept the deed to the Town of the said way;

Or act in relation thereto.

This article accepts Trailside Way as a Town road.
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*Finance Committee recommendation not required.*

**ZONING BYLAW AMENDMENT**

**ARTICLE 25: Amend The Period Of Affordability In Section 7.2  
Flexible Development Of The Zoning Bylaw**

***Planning Board***

To see if the Town will vote to amend the Zoning By-Law by making the following changes:

1. In SECTION 7.2.8, AFFORDABLE COMPONENT, delete the text “for a period not less then thirty (30) years” and replace said text with “in perpetuity”.
2. In SECTION 7.2.8, AFFORDABLE COMPONENT, delete the text “The thirty (30) year restriction” and replace said text with “The perpetuity restriction”;

Or act in relation thereto.

This article amends the zoning bylaw to replace the current 30-year restriction with a restriction of perpetuity as indicated.
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*Finance Committee recommendation not required.*

**ARTICLE 26:      Amend The Period Of Affordability In Section 8.4      *Planning Board***  
**Senior Residential Multifamily Overlay District Of**  
**The Zoning Bylaw**

To see if the Town will vote to amend the Zoning By-Law by making the following changes:

1. In SECTION 8.4.6.16, AFFORDABLE UNITS, delete the text “for a period not less than thirty (30) years” and replace with “in perpetuity”.
2. In SECTION 8.4.6.16, AFFORDABLE UNITS delete the text “The thirty year restriction” and replace said text with “The perpetuity restriction”;

Or act in relation thereto.

This article amends the zoning bylaw to replace the current 30-year restriction with a restriction of perpetuity as indicated.
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*Finance Committee recommendation not required.*

**ARTICLE 27:      Amend The Period Of Affordability In Section 8.5      *Planning Board***  
**Mill Conversion Overlay District Of The Zoning**  
**Bylaw**

To see if the Town will vote to amend the Zoning By-Law by making the following changes:

1. In SECTION 8.5.13, AFFORDABLE DWELLING UNITS, delete the text “for a period not less than thirty (30) years in the following manner:” and replace with “in perpetuity.”
2. In SECTION 8.5.13.4, AFFORDABLE DWELLING UNITS, delete the text “thirty year” and replace with “perpetuity”;

Or act in relation thereto.

This article amends the zoning bylaw to replace the current 30-year restriction with a restriction of perpetuity as indicated.
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*Finance Committee recommendation not required.*

**LAND USE, ACQUISITIONS AND EASEMENTS**

**ARTICLE 28:      Drainage Easements at Brookview Drive      *Board Of Selectmen***

To see if the Town will vote to authorize the Board of Selectmen to grant an easement to the property owners of 4 Brookview Drive (Map 26 Parcel 104) and 12 Beaver Dam Drive (Map 26 Parcel 103) for the purpose of connecting a proposed underdrain system into the public right of way;

Or act in relation thereto.

A motion will be made to dismiss this article.
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*Finance Committee recommendation not required.*

**ARTICLE 29:      Roadway, Sidewalk And Utility Easements On      *Board Of Selectmen***  
**Tadmuck Road and Route 110/Littleton Road**

To see if the Town will vote to authorize the Board of Selectmen to acquire by gift, purchase or eminent domain certain rights in fee or by easement on properties located along Route 110 (Littleton Road) from the Littleton Town line to the Chelmsford Town Line and inclusive of any parcels that are within 500 feet of the centerline of the Route 110 right-of-way centerline for the purpose of obtaining secure permanent roadway, sidewalk, and utility easements, for the construction and maintenance of roadway, sidewalk, and utilities on Route 110;

Or act in relation thereto.

This article authorizes the Board of Selectmen to acquire certain rights on properties along Route 110 in support of the Route 110 Master Plan.
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*Finance Committee recommendation not required.*

**ARTICLE 30:      Gas And Water Easements At 30 North Street      *Board Of Selectmen***  
Dismiss

A motion will be made to dismiss this article.
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*Finance Committee recommendation not required.*

**ARTICLE 31:      Restrictive Covenant On Land To Compensate For      *Conservation Commission***  
**Land Being Used For The New Cameron Senior**  
**Center Septic System**

To see if the Town will vote to approve the grant to a qualified entity of a perpetual nitrogen loading and restriction easement through a conservation restriction as authorized under MGL Ch. 184, s. 31-33 on all or a portion of Town owned land under the care and custody of the Conservation Commission located off Milot Road identified as being shown as Parcel 10.1 on Westford Assessors' Map number 25 (also sometimes referred to as the "Russell Bird Sanctuary") so as to meet the requirements of Title 5 of the State Environmental Code, 310 CMR 15.00 regarding aggregation of flows and nitrogen loading so as to allow for the installation of a new septic system at the Cameron Senior Center at 20 Pleasant St.; and

To see if the Town will vote to authorize the Board of Selectmen to file special legislation with the General Court authorizing the grant of said perpetual nitrogen loading and restriction easement through a conservation restriction as authorized under MGL Ch. 184, s. 31-33 on all or a portion of Town owned land under the care and custody of the Conservation Commission identified as being shown as Parcel 10.1 on Westford Assessors' Map number 25.

Or act in relation thereto.

This article establishes a restrictive covenant on town-owned property to allow the Cameron Senior Center to install an enlarged septic system.
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*Finance Committee recommendation not required.*

REMOVE AND INSERT MAP

## Appendix A – Supporting Tables

**Table 1 – Anticipated State Aid**

<b>Description</b>	<b>FY '06 Budget</b>	<b>FY '07 Town Mgr Rec</b>
Chapter 70	\$ 11,305,202	\$ 12,715,589
School Construction	2,920,520	3,755,134
Lottery, Beano, & Charity Games	1,395,228	1,716,670
Additional Assistance	895,514	895,514
Police Career Incentive	182,593	190,377
Exemptions: Veterans, Blind & Surviving Spouse	13,688	19,025
Exemptions: Elderly	24,096	36,144
State Owned Land	109	197
Charter Tuition Assessment Reimbursement	26,904	21,001
Charter School Capital Facility Reimbursement	7,991	8,399
Public Libraries	23,902	24,316
School Lunch Programs	24,182	22,250
School Choice Receiving Tuition	54,766	39,216
Estimated Amount of State Aid	<u>\$ 16,874,695</u>	<u>\$ 19,443,832</u>

**Table 2 – Anticipated Local Revenue**

<b>Description</b>	<b>Budget</b>	<b>Town Mgr Rec</b>
Anticipated Other Local Revenue:		
Other Excise Taxes (not including Motor Vehicle)	300,000	307,500
Penalties & Interest	95,000	97,375
Payments in Lieu of Taxes	36,000	36,900
Fees	390,000	399,750
Departmental Revenue - Cemetery	10,000	10,250
Other Departmental Revenue	300,000	307,500
Licenses & Permits	510,000	822,750
Special Assessments	21,000	21,525
Fines & Forfeits	20,000	20,500
Investment Income	425,000	350,000
Miscellaneous Non-recurring	-	-
Total Anticipated Other Local Revenue	<u>2,107,000</u>	<u>2,374,050</u>
Property Tax Revenue (See Tax Calculation Section)	49,017,341	50,422,666
Motor Vehicle Excise Tax	2,901,699	2,974,242
Total Anticipated Local Revenue	<u>\$ 54,026,040</u>	<u>\$ 55,770,958</u>

**Table 3 – Other Available Funds**

<b>Description</b>	<b>FY '06 Budget</b>	<b>FY '07 Town Mgr Rec</b>
Community Housing Reserve	29,000	-
Community Preservation Fund STM Undesignated Fund Balance	2,133,654	-
Chapter 90 - Highway	526,786	527,333
Receipts Reserved for Appropriation	3,600	3,600
Fund Balance Designated for Debt Exclusion Reduction	203,591	-
Appropriation Transfers	143,246	-
NESWC Reserve	-	-
Teachers Pay Deferral Offset	-	-
Cemetery Funds	-	10,000
Sale of Cemetery Lots	-	26,500
Ambulance Enterprise Revenue	490,800	483,500
Community Preservation Fund Premium	19,872	-
Community Preservation Fund Revenue	800,000	798,082
Water Enterprise Revenue	2,655,000	3,075,812
Water Enterprise Available Funds	453,329	-
Fund Balance Designated for Debt Service	66,892	60,332
Total Other Available Funds	<u>\$ 7,525,770</u>	<u>\$ 4,985,159</u>



**Table 4 – Capital Plan**

<b>Description</b>	<b>FY '06 Budget</b>	<b>FY '07 Town Mgr Rec</b>
Assessors	11,300	-
Technology Department	234,489	130,000
Town Clerk	8,780	8,566
Conservation Commission	-	-
Planning Board	50,000	-
Zoning Board of Appeals	5,000	-
GIS	-	7,190
Town Hall	-	-
Police Department	171,017	134,800
Fire Department	126,800	-
Ambulance	-	8,500
Building Department	-	-
Emergency Management	3,500	-
Animal Control	-	-
Westford Public Schools	153,000	800,000
Engineering	-	108,000
Highway Department	27,500	-
Water Department	60,000	-
Board of Health	32,500	-
Council on Aging/Senior Center	75,000	-
Library	19,245	50,765
Parks & Recreation/Cemeteries	25,201	71,406
Land Management	25,000	25,000
Historical Commission	-	7,000
Total Estimated Capital Plan	<u>\$ 1,028,332</u>	<u>\$ 1,351,227</u>

**Table 5 – Appropriations Related to Other Articles**

<b>Description</b>	<b>Article #</b>	<b>FY '07</b>
		<b>Town Mgr Rec</b>
Chapter 90 - Highway (estimated)	10	527,333
Total Appropriation Related to Other Articles		<u>\$ 527,333</u>

**Table 6 – Other Amounts to be Raised**

<b>Description</b>	<b>FY '06</b>	<b>FY '07</b>
	<b>Budget</b>	<b>Town Mgr Rec</b>
Amounts Certified for Tax Title	\$ -	\$ -
Allowance for Abatement/Exemption Deficits	-	-
Cherry Sheet - Reserve for Direct Expenses	102,850	85,782
Teachers' Pay Deferral	-	-
Snow and Ice Deficit - Prior Year	513,260	200,000
Appropriation Deficits - Prior Year	-	1,500,000
School Choice/Charter	-	-
Total Other Amounts to be Raised	<u>\$ 616,110</u>	<u>\$ 1,785,782</u>

**Table 7 – Estimated State Charges**

<b>Description</b>	<b>FY '06</b>	<b>FY '07</b>
	<b>Budget</b>	<b>Town Mgr Rec</b>
Estimated Charges		
Special Education Ch 71	7,783	8,023
Mosquito Control	64,616	69,371
Air Pollution Control	6,385	6,572
Regional Transit Authority	14,116	30,928
MBTA	111,930	117,569
Registry MV-Non-Renewal Surcharge	7,560	8,600
School Choice Sending Tuition	25,174	10,000
Charter School Sending Tuition	91,946	97,865
Subtotal	<u>329,510</u>	<u>348,928</u>
Prior Year Underestimates:	<u>-</u>	<u>-</u>
Total Estimated State Charges	<u>\$ 329,510</u>	<u>\$ 348,928</u>

**Table 8 – Budgeted Non-Excluded Debt Service  
For the Year Ending June 30, 2007**

<b>Purpose</b>	<b>FY '07 Debt Service</b>
Land Acquisition - Hill Property	\$ 79,300
Town cap/rec/equip	-
Roof Repairs and Betterments	-
Land Acquisition - Drew Parcel	13,150
Modular Classrooms	283,338
Departmental Equipment	-
Abbot Septic	125,375
Abbot Septic Ctr Ext.	51,500
Title V	4,060
Fire Dept. Ladder Truck Lease	167,175
School Building & Facilities Repair	128,750
Brookside Dam Repairs	21,975
Sewer Extension	200,753
Bond Anticipation Notes	-
<b>Total</b>	<b>\$ 1,075,376</b>

**Table 9 – Budgeted Excluded Debt Service  
For the Year Ending June 30, 2007**

<b>Purpose</b>	<b>Total Debt Service</b>	<b>SBAB Reimbursement to Date</b>	<b>Net Debt Service</b>
Blanchard Middle School Construction	\$ -		\$ -
Westford Academy Construction	2,714,438	1,708,897	1,005,541
Miller & Crisafulli Schools Architectural & Eng.	-		-
George Rogers Fire Station Construction	138,075		138,075
Day/Abbot Classroom Conversion	77,425		77,425
Nabnasset School Addition Construction	428,884	306,930	121,954
Land Acquisition Day Parcel	45,107		45,107
Police Station Construction	550,450		550,450
Land Acquisition Pickings	130,800		130,800
Highway Garage Architectural & Engineering	72,688		72,688
George Rogers Fire Station Supplemental	25,075		25,075
Bordeleau Land Acquisition	37,613		37,613
Nabnasset Supplemental	21,000		21,000
Miller & Crisafulli Schools Construction	1,561,863	834,614	727,249
Stony Brook Middle School Construction	1,489,502		1,489,502
Highway Garage Construction	796,025		796,025
Middle School Refinance	847,730	904,693	(56,963)
Highway Garage Construction 2	114,000		114,000
Bond Anticipation Note Interest	-		-
<b>Total</b>	<b>\$ 9,050,675</b>	<b>\$ 3,755,134</b>	<b>\$ 5,295,541</b>

**Table 10 – Long Term Debt, Issued  
As of June 30, 2005**

<b>Purpose</b>	<b>Date Borrowed</b>	<b>Duration (years)</b>	<b>Amount Borrowed (Thous.)</b>	<b>Balance (Thous.)</b>
Town and Schools:				
Non-Excluded (from Levy Ceiling) Debt:				
Town cap/rec/equip	1995	10	823	-
Roof Repairs & Betterments - Drew	1995	10	696	75
Police & Fire Depts. Equipment	1996	7	36	-
Cemetery Development	1998	5	200	-
Land Acquisition - Drew Parcel	1998	5	175	90
Land Acquisition - Hill Property	2000	10	650	325
Modular Classrooms	2000	15	2,850	1,900
Fire Ladder Truck Lease	2003	5	737	461
Departmental Equipment	2003	4	750	-
Abbot Septic/Town Ctr. Ext.	2003	10	1,000	800
Highway Garage Construction	2005	20	10,000	9,180
School Building & Facility Repairs	2005	10	1,000	900
Abbot Septic Center Ext.	2005	10	400	360
Brookside Dam Repairs	2005	5	100	80
Subtotal for Non-Excluded Debt			<u>19,417</u>	<u>14,171</u>
Excluded (from Levy Ceiling) Debt:				
Blanchard School Construction - Refinance	1994	18	6,770	-
Land Acquisition - Day Parcel	1996	15	545	245
Nabnasset Addition Construction	1996	20	5,400	3,120
Day Classroom Conversion	1998	5	865	505
Police Station Construction	1998	10	5,070	1,515
Land Acquisition - Pickings	1998	10	1,200	360
George Rogers Fire Station Construction	1998	15	1,600	945
Miller & Crisafulli Elementary Schools (A&E)	2000	5	1,900	-
Westford Academy Construction	2000	20	31,000	23,250
Highway Garage A&E	2003	15	750	650
Fire Station Supplemental	2003	10	200	160
Bordeleau Land Purchase	2003	10	300	240
Nabnasset School Construction Supplemental	2003	4	80	40
Elementary School Construction	2003	19	21,000	19,770
Middle School Construction	2003	19	20,000	18,830
Middle School Refinance 93 Issue	2005	7	4,380	4,380
Subtotal for Excluded Debt			<u>101,060</u>	<u>74,010</u>
Total Town and School Debt			<u>120,477</u>	<u>88,181</u>

**Table 10 – Long Term Debt, Issued Continued**  
**As of June 30, 2005**

<b>Purpose</b>	<b>Date Borrowed</b>	<b>Duration (years)</b>	<b>Amount Borrowed (Thous.)</b>	<b>Balance (Thous.)</b>
Community Preservation Fund				
East Boston Camps	2005	13	8,500	8,500
Total Community Preservation Fund			8,500	8,500
Water Enterprise Fund				
Water Pumping Station	1996	15	600	280
Water Filtration Plants Loan 1	2002	20	2,227	1,397
Water Filtration Plants Loan 2	2003	20	11,605	7,841
Total Water Enterprise Fund			14,432	9,518
Title V, non-excluded				61
Total Issued Debt			\$ 143,409	\$ 106,260

**Table 11 – Long Term Debt, Unissued**  
**As of June 30, 2005**

<b>Purpose</b>	<b>Date Authorized</b>	<b>Amount (Thousands)</b>
Non-Excluded Debt:		
Two Water Treatment Facilities	5/6/2000	568
Brookside Mill Dam Repair	5/11/2002	50
Total Non-Excluded Debt		618
Excluded Debt:		
Miller and Crisafulli Elementary Schools	5/6/2000	6,244
Miller and Crisafulli Elementary Schools	11/13/2000	1,500
Miller and Crisafulli Elementary Schools	5/11/2002	1,000
Stony Brook Middle School	11/13/2000	4,600
Miller & Crisafulli Elementary Schools - Supplemental	5/6/2001	2,100
New Highway Garage Construction	5/6/2001	800
Stony Brook Middle School Construction	11/13/2001	2,900
Total Excluded Debt		19,144
Total Unissued Debt		\$ 19,762

## Appendix B –Balances in Available Funds

	Free Cash	Stabilization Fund	CPA Fund
Balance as of July 01, 2004	3,039,172	3,065,513	2,044,051
Revenue (CPA Surcharge)	-	-	1,077,557
Interest Income	-	60,000	122,755
Revenue (State Matching)			1,005,454
Appropriated at Special Town Meeting Oct. 18, 2004	(2,416,251)		(604,266)
Appropriation at Annual Town Meeting May 8, 2005			-
Transfers In - From Free Cash	-		-
Transfers Out - to Stabilization Fund/for Capital Plan			-
Close Outs for Year Ending June 30, 2005	2,299,984	-	2,094
Balance as of June 30, 2005	2,922,905	3,125,513	3,647,645
CPA Surcharge Revenue to date	-	-	860,507
Revenue (State Matching)	-	-	1,078,624
Interest Income	-	60,000	53,840
Transfers In - From Free Cash	-	-	
Transfers Out - to Stabilization Fund	-		
Appropriated at Special Town Meeting Oct. 17, 2005	(1,262,544)	(461,000)	(2,133,654)
Subtotal	1,660,361	2,724,513	3,506,962
Appropriated at the Annual Town Meeting May 8, 2005 from FY06 Revenues			(800,000)
Projected Close Outs for Year Ending June 30, 2006	1,950,000		
Projected Transfers Out (Town Mgr. Recommendation)	(2,434,181)	(1,307,727)	(35,000)
Projected Balance as of June 30, 2006	1,176,180	1,416,786	2,671,962

The minimum recommended balance for free cash and the stabilization fund, combined, is \$3,550,722.

The minimum recommended balance equals 5% of the sum of the operating budget (not including enterprise funds), other amounts to be raised, estimated state charges, and the allowance for abatements.

Other Funds	Balance June 30, 2004	Balance June 30, 2005
Cemetery Perpetual Care Trust Fund	10,530	25,432
Cemetery - Sale of Lots	59,450	69,183
Whitney Playground Trust	27,230	28,344
Conservation Receipts	15,651	58,356
Balance in Other Funds	112,861	181,315

### Reserve Fund Transfers by Finance Committee Description

Description	Balance
Funded at May 2005 Annual Town Meeting	186,000
Funded at October 2005 Special Town Meeting	275,000
BOH - Supplement purchase of 2 town vehicles	(6,000)
Fire Dept - Replace metal tank on truck.	(11,000)
Library-Expenses-Bookmobile Generator	(3,312)
Historical Commission - Furnace	(8,450)
Balance as of April 5, 2006	432,238

## Appendix C – Projections to Future Years

Below is a projection of the Town's budget for the next four years. The projection is a planning tool and should be considered only an estimate. The projection, based on the Town Manager's FY '07 budget, is prepared by the Town Manager and Finance Director and is updated on a regular basis. It is inherently harder to project later years with accuracy.

Projections for each of the next four years show a negative balance, indicating that projected expenses exceed projected revenues.

	FY '08	FY '09	FY '10	FY '11
Projected Expenditures:				
Operating Expenditures:				
General Government	\$ 3,797,940	\$ 3,850,798	\$ 3,905,243	\$ 3,961,320
Public Safety	6,608,953	6,628,800	6,649,243	6,670,299
Education	41,144,512	42,373,593	43,639,489	44,943,304
Public Works	4,102,137	4,206,609	4,312,865	4,420,959
Health & Human Services	778,435	784,324	790,390	796,638
Culture & Recreation	1,682,260	1,692,531	1,703,110	1,714,005
Debt Service	9,983,869	9,066,899	8,861,808	8,595,055
Unclassified	8,876,454	10,322,472	12,005,609	13,965,886
Ambulance Enterprise Fund	875,202	883,979	893,018	902,328
Community Preservation Fund	800,000	800,000	800,000	800,000
Water Enterprise Fund	3,198,532	3,220,359	3,242,841	3,265,997
Total Operating Budget	81,848,294	83,830,364	86,803,616	90,035,793
Capital Plan	1,500,000	1,500,000	1,500,000	1,500,000
Other Articles	500,000	500,000	500,000	500,000
Other Amounts to be Raised	287,498	289,248	291,033	292,853
State	349,428	358,163	367,117	376,295
Allowance for Abatements	430,000	400,000	400,000	400,000
Total Projected Expenditures	84,915,220	86,877,775	89,861,766	93,104,941
Projected Revenue:				
Tax Revenue	51,783,878	53,259,319	55,355,439	58,397,189
Local Revenue	5,123,249	5,243,830	5,367,426	5,494,112
State Aid	20,785,630	21,105,679	21,432,130	21,765,109
Prior Year State Aid Overestimate	0	0	0	0
Available Funds	1,357,588	1,351,708	1,344,706	1,344,706
Enterprise Revenue	3,697,282	3,744,047	3,792,713	3,843,362
Teacher's Pay Deferral	0	0	0	0
Total Projected Revenue	82,747,627	84,704,584	87,292,414	90,844,478
Surplus (Deficit)	\$ (2,167,592)	\$ (2,173,191)	\$ (2,569,352)	\$ (2,260,463)

Revenue and expense projections are estimates subject to change.

## Glossary

**Appropriation:** An authorization by Town Meeting to spend money.

**Assessed valuation:** The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

**Budget:** A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

**Capital outlay exclusion:** A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**Cherry sheet:** A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. Called the Cherry Sheet because it was originally printed on cherry-colored paper.

**Debt exclusion:** A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

**Debt service:** Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

**Encumbrance:** Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise funds:** An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

**Excluded debt:** Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

**Expenditure:** The spending of money by the Town for programs within its approved operating budget.

**Foundation budget:** The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

**Fiscal year:** A 12-month period, starting July 1, to which the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

**Free cash:** A dollar value, certified by the state usually in late summer, that represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

**General fund:** The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

**GIS:** Geographical Information System.

**Indirect costs:** Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

**Local receipts:** Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.



**Minimum recommended reserves:** An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

**New growth:** Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

**Non-excluded debt:** Debt for which the payments are not excluded from the limits set by Proposition 2½.

**Operating budget:** The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

**Overlay account:** An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

**Overlay surplus:** Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

**Override:** A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

**Proposition 2½:** An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

**Reserve fund:** An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

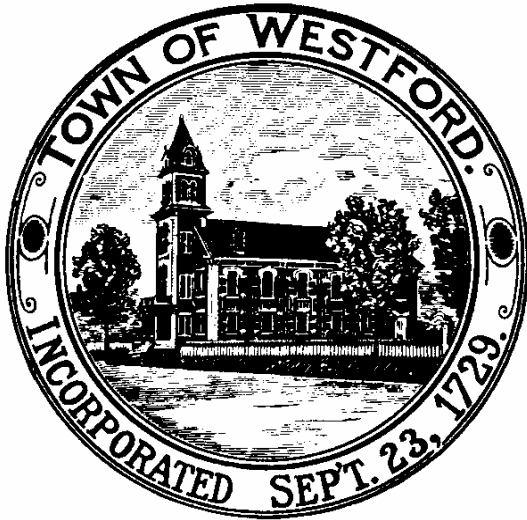
**Revolving fund:** Moneys, usually derived from fees, that may be used by a Town department for special use without Town Meeting appropriation.

**Stabilization fund:** Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

**Warrant:** A list of items to be acted on by Town Meeting.

## NOTES

## NOTES



COME TO TOWN MEETING AND  
MAKE YOUR VOICE HEARD

SATURDAY, MAY 6, 2006  
10:00 AM  
ABBOT ELEMENTARY SCHOOL

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55 Main Street  
Westford, MA 01886

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